EVANSBURG-ENTWISTLE
AMALGAMATION STUDY:

Summary, Main Report and Appendices

Alberta Municipal Affairs
Municipal Services Branch
Policy & Research Section

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PREFACE

This report has been prepared at the request of the villages of Evansburg and Entwistle, as relayed by the Director of the Yellowhead Regional Planning Commission who was originally approached by the village councils for assistance in conducting such a study.

The preparation of the report has benefitted from meetings with councils and officials of both villages, including several joint council sessions. In addition, meetings were held, or correspondence was entered into, with various officials of the provincial government and other local government bodies. The valuable assistance and cooperation extended by all of these individuals, particularly the village administrators, is gratefully acknowledged.

The report has been prepared by staff of the Policy and Research Section, Municipal Services Branch, Alberta Municipal Affairs.

There are three main components to the following report:

A Summary which briefly presents the main findings and highlights the suggested agenda for future cooperative action by both villages.

The Main Report which features comparative municipal finance analyses of both villages in isolation and in combination, and from which the Summary is derived.

The Appendices which include the detailed tabulated data discussed in the socio-economic profiles and the municipal finance analyses.

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May 1985.

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EVANSBURG-ENTWISTLE AMALGAMATION STUDY

SUMMARY

1. Introduction:

As a result of a 1983 proposal by the Evansburg/Entwistle Chamber of Commerce, the Village Councils of Entwistle and Evansburg individually and jointly resolved to formally study the feasibility of amalgamating both municipalities. They approached staff of the Yellowhead Regional Planning Commission for assistance, and they, in turn, referred the matter to the Policy and Research Section, Municipal Services Branch, Alberta Municipal Affairs. The latter agreed to conduct a broad cost/benefit analysis of the possible amalgamation of Evansburg and Entwistle.

The study was begun in May 1985. While there has been some contact with staff, elected officials and several citizens of these communities through meetings and a short intensive period of personal interviews, much of the work has involved developing and analyzing financial data.

In general terms the study indicated that amalgamation at the present time would be to the obvious disadvantage of Entwistle taxpayers, and would essentially benefit only Evansburg. It is unlikely therefore, that amalgamation would enjoy the broad public support necessary to successfully launch a new combined municipality. It is also very apparent however, that both villages need to engage in the highest level of inter-municipal co-operation short of formal amalgamation.

The following summary of the study results includes: a socio-economic profiling of the villages; a contrasting of their finances in relation to other communities of similar size; a review of the changes that might be required were the villages to amalgamate; a synopsis of the views of elected and administrative officials, as well as several citizens, on matters related to amalgamation or cooperation; and the charting of an agenda for future co-operative action. The completion of this report brings to a conclusion an important phase, that of information gathering and analysis. There remains the more critical phase of community assessment and decision-taking on amalgamation/cooperation. Conclusions reached for the short run of the next year or two need to be consistent with a longer term vision or direction which the two villages along with the surrounding rural communities, which have such an important relationship with the villages, can use as a basis for day-to-day decisions.

2. Study Background:

The essence of the terms of reference for this study (Appendix 17) approved by the two village councils was for a cost-benefit analysis of their possible amalgamation. The key elements of a financial assessment of the villages, comparison with other communities, identification of the views of community leaders and implications of amalgamation/cooperation have been undertaken as initially agreed.

The study features a comparative financial analysis of Evansburg and Entwistle in relation to a specially selected sample for each village, as well as a comparison with all Alberta villages in aggregate. A combined Evansburg-Entwistle (Evan-Ent) entity, roughly simulating an amalgamation situation is then considered in comparison with a selected sample of similarly-sized small towns as well as all Alberta towns in aggregate.

3. Socio-Economic Profiles:

Both villages have done comparatively well over the past decade or so in terms of population growth, in relation to the relevant averages. Evansburg has done particularly well over the long term period, while Entwistle has been the better performer more recently. Similarly, Evan-Ent has been characterized by very fast population growth over the past decade in comparison with its sample. This faster than average growth created pressure to undertake new capital works, most notably the upgrading of the water and sewer plant in each village. While these improvements were initiated in a period of rapid growth, they are now in place and have to be paid for in the present period of limited or zero-growth.

The populations of both villages, separately and in combination, are relatively young in comparison to their sample averages (although all are older than the provincial average). The associated comparatively large influx of young families has probably translated into a demand for relatively more services, and/or for relatively higher service levels, to be provided by the municipalities.

Both villages, as well as Evan-Ent, appear to have been comparatively lively in development terms over the past decade in contrast to more settled conditions in their samples. This is exemplified by such recent indicators as a lower proportion of single-family dwellings; a lower percentage of owner-occupied accommodation; and a lower percentage of older dwellings. Entwistle rates below Evansburg in all these areas.

Income data (for 1980) indicates that Evansburg was much the better off community with an average household income, for example, that was well above its sample average or that found in Entwistle, which rated below its own sample average. A substantial minority of dwellings in both villages is rented. Rental payments tended to be above average in the two villages, but especially so in Entwistle. Also, Entwistle had a higher percentage of households where the rent exceeded 25% of household income. While owner-occupiers in Evansburg were making higher shelter payments (mortgage interest, principal and taxes) than in Entwistle, this level was still below the Evansburg sample average. In addition, an even lower percentage of Evansburg householders, in comparison with Entwistle, had shelter payments exceeding 25% of household income. All told, it appears that Evansburg residents are generally more capable of bearing a comparatively high municipal tax burden. This fact appears to have influenced the more basic character of the Entwistle municipal operation, while Evansburg has been in a better position to move beyond such a basic level. It appears that in a combined village situation, Evan-Ent householders and renters would be comparatively well off, in absolute income terms, in comparison to the relevant averages. Renters appeared to be under some strain, however, with a relatively high proportion having to pay rents amounting to more than 25% of household income.

If the above (1980) income pattern still holds true in 1985, the relatively high proportion of renters may be expected to be especially sensitive to any tax increases that might be associated with amalgamation - always assuming that renters are as attached to their community as owner-occupiers. At any rate, it appears that achieving a consensus on the subject would be no easy matter, since there appear to be several possible poles of opinion, e.g. newcomers versus long-established residents, and renters versus owner occupiers, in addition to the basic Entwistle versus Evansburg division. For example, renters are particularly numerous in Entwistle, a community which is not particularly well off generally in terms of household income. It might be difficult to convince such a group of the merits of amalgamation, and this, coupled with the natural resistance of older, established residents to any significant change from the status quo would certainly reduce the likelihood of a broad consensus favouring amalgamation, unless the financial terms appeared particularly reasonable.

In respect to where people live and work, there is some interchange between the two villages. The main movement, however, takes place between each village and the surrounding countryside.

Both municipalities compare well with their samples in terms of fiscal capacity (i.e. equalized assessment per capita)--a measure of their ability to pay for services. Both have had good growth in their respective assessment base, and an improvement in their mix of residential and non-residential assessment. Entwistle has enjoyed particularly rapid growth in relation to its sample, and actually has the stronger fiscal capacity, by a small margin, of the two villages at the present time. Similarly, an Evan-Ent combination would have a relatively strong fiscal capacity, partly the result of above average growth in assessment over the past five years. However, Evan-Ent would not have nearly such a good residential/non-residential assessment mix in comparative terms. Any costs associated with amalgamation would tend to have to be borne disproportionately by residential tax-payers. In general, it appears that both villages in combination need to (and have the scope to) significantly increase their non-residential assessment base. As this is achieved, amalgamation may become more feasible because of the existence of an even stronger and, more importantly, a more diversified tax base. Such an assessment picture could be realized through closer inter-municipal cooperation.

4. Comparative Municipal Finances:

The general impression gained from the socio-economic profiles of the two villages, is that there are more differences than similarities between Evansburg and Entwistle. This leads to the expectation that they will be characterized by significantly different municipal finances and contrasting municipal service operations.

4.1. Infrastructure, Staffing and Municipal Service Profiles

While both villages appear to be quite similar to one another in absolute terms as far as the main physical infrastructure items are concerned, it should be recalled that Evansburg has a much larger population than Entwistle. While Evansburg can benefit from certain economies of scale, Entwistle is at the distinct disadvantage of having to provide infrastructure which is capable of serving a greater population if only this would materialize.

Mainly because of recent annexations, especially the large annexation by Evansburg in 1983, the population density of Evan-Ent is below average at present. If anything, this would tend to increase per capita municipal operating costs in comparison with a more average situation. This might be offset by below average costs per kilometre of local road. Evan-Ent would benefit from a relatively wealth of primary highway (16 and 16A) which happens to serve municipal needs. Evan-Ent would also inherit the apparently favourable local geography and terrain factors which enable the combined community to get by with a below average length of water and sewer mains.

Largely because of Entwistle an Evan-Ent combination would be faced with the costs of administrating an above average level of taxable parcels. This would have to be handled by what appears to be a below average staffing level./1/ It also appears that amalgamation

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1 The Evan-Ent sample average may be unduly inflated by the gas utility operations of two municipalities in the sample. The higher sample average may also be a reflection of the fact that larger municipalities tend to have to provide more services, or a higher level of services, than those demanded or expected in smaller communities.

of Evansburg and Entwistle has the potential to increase overall municipal staffing efficiency, but not necessarily through reductions in existing staff numbers. If anything, there seems to be the possibility that Evan-Ent would be more understaffed than overstaffed. Thus, there would appear to be some basis here for amalgamation--or at least for a greater level of mutually beneficial inter-municipal cooperation in relation to staffing.

As in the case of most small, urban municipalities, both villages undertake to provide a fairly standard range of functions, although there are differences which deserve to be noted. For instance, Family and Community Support Services (F.C.S.S.) and storm sewer finances are present for Evansburg, but absent for Entwistle, while the latter is involved in an industrial land subdivision development, an area in which Evansburg is not active.

The two villages in combination would appear to provide a fairly similar range of services to that provided in comparably sized and located small towns. Evan-Ent appears to constitute a satisfactory basis for a small town municipal operation. It already provides a fairly wide range of services, but it is difficult to tell without much more detailed investigation if these services are provided at comparable levels or standards.

4.2. General Expenditure

4.2.1. Operating Expenditure: All Functions

Both villages have become comparatively big spenders in recent years, but this has been enabled, in part, by a comparatively favourable assessment base situation. At the present time, it appears that Evansburg has the situation in better balance, while Entwistle is having to exert itself more to cover its expenditure commitments.

Over the recent period it appears that Evan-Ent would have been a comparatively small spender in relation to the relevant averages. This would tend to indicate that the villages in combination do not actually offer, at present, the same wide range of services, and/or that the service levels which are provided fall below the averages. If Evan-Ent was incorporated as a small town and the residents had the same expectations as other small town residents, it seems likely that higher expenditure levels would soon result. There would appear to be some room, assessment-wise, for the necessary extra expenditure effort.

4.2.2. Operating and Maintenance (O & M) Expenditure

Evansburg appears to be better off than Entwistle in the key area of O & M expenditure, benefitting somewhat from better economies of scale and having more room for manoeuvre assessment-wise. Entwistle, which has undergone a trend of large increases in per capita terms and in terms of the necessary expenditure effort (i.e. expenditure per $1000 equalized assessment), is probably under greater financial strain and has fewer opportunities to bring the situation under a greater degree of control.

There is no indication of any significant economies of scale that may be achieved through amalgamation, although Evan-Ent appears to be rapidly closing in on the per capita sample and all town averages. Some economies of scale may open up, therefore, over the next few years: these could eventually be tapped through amalgamation, but, in the interim, some might be harnessed simply through closer intermunicipal cooperation.

4.2.3. Debenture Debt

Evansburg's total debt per capita increased markedly between 1981 and 1983; the current level is well above its sample average and almost double the all village average. Entwistle also significantly increased its per capita debt between 1981 and 1982 to a level well above the relevant averages. Various debt indices show Entwistle's unit debt level to be somewhat below the Evansburg level.

Evan-Ent total debenture debt increased markedly in recent years to a current level which is roughly at the sample average and well above the all town average. Although the effects of this increase have been cushioned by a significant assessment growth, the current level, with debt constituting around 25% of the equalized assessment, as well as other debt measures, indicate that both villages, separately and in combination, are at or near the danger level as far as their debt picture is concerned. It is small consolation that some individual village sample cases, and the small town sample as a whole, are at higher levels, since these are certainly in dangerous debt circumstances. The main point to be drawn is that there would actually be little or no debt capacity available to help launch an amalgamated Evan-Ent at the present time. This might well preclude the type of transitional capital works programming that might have been incorporated into an amalgamation strategy to ensure an equalization of debt burdens across the amalgamated community.

4.2.3.1. Water and Sewer Debt

A considerable proportion of Evansburg's total debt is water-and sewer-related. In Entwistle's case, water and sewer account for virtually all (90%) the municipal debt.

At present both villages heavily subsidize their water and sewer operations from general revenues. If they were to be fully self-financing, user charges for sewer services would have to roughly triple, while water charges would have to roughly double.

The recent water and sewer debt commitments undertaken by both villages would severely restrict the ability of Evan-Ent to undertake the new capital works in other functions that would be required to make an amalgamated entity as comparably 'rounded' a municipal operation as seems to be the case in its sample. The sewer and water debt would likely be a heavy burden for Evan-Ent for many years to come, just as it is currently a burden for the individual villages.

There is an outside possibility of isolating this debt if both villages were ever to integrate their water and sewer systems, especially if the services were also provided to parts of other municipalities. This situation would provide the basis for a regional services commission which would assume all the debt associated with the major plant and trunk mains, and would levy standard wholesale service charges on the municipalities to cover these costs and other operational costs.

4.2.3.2. Debenture Debt Pattern

Both villages are under an exceptional debt load at the present time, mainly on account of recent major increases associated with water and sewer developments. In addition, both villages assume the lion's share of this debt (rather than apportioning large shares to directly-benefitting property owners). Because of the roughly equal prominence of water and sewer debt in Evansburg and Entwistle, and the closeness of the relevant financial indicators, there is less likelihood that amalgamation would result in one municipality significantly subsidizing the other. This is always possible to a certain extent however, because of the large debt share assumed by each municipality. Thus, for example, Entwistle taxpayers would end up paying for a good part of Evansburg's paving debt, and for a portion of its storm sewer debt, while Evansburg taxpayers would end up paying a portion of the charges associated with Entwistle's industrial subdivision development. It seems likely that there would not be a complete cancelling out since the 1983 grand total debt picture indicates that Evansburg would be the net beneficiary, at Entwistle's expense. There is not too great a discrepancy however, and some balance could be easily restored if, under an amalgamation plan, Entwistle was to be specifically favoured with a significant capital project, the debt for which was to be shared by Evansburg-based taxpayers.

Under amalgamation, a relatively large portion of Evan-Ent's debt would be borne by the municipality rather than the benefitting property owners. (For the sample, the municipal share of the total debt is 60%, compared with nearly 90% for Evan-Ent.) This pattern accentuates the difficulties, associated with equalizing each village's debt burden, that would have to be faced in any amalgamation strategy. The problem would be much less if a significant share of each village's debt was borne by special levies on benefitting property owners.

Evan-Ent appears to be roughly similar to its sample as far as water debt is concerned, at least in comparison with the sewer debt situation. Sewer debt would clearly be the single largest debt factor and major force in the finances of an amalgamated municipality.

The major function, debt-wise, for Evan-Ent's sample is transportation services (roads, streets, etc.). Entwistle has no such debt, while Evansburg's debt is at a very low level in relation to its sample.

As discussed previously, the various debt-related differences between the two villages tend to balance out to a large extent, reducing the likelihood that amalgamation would result in one municipality subsidizing the other in a major way. This is not to say, however, that the net difference would not be significant, especially for Entwistle. As indicated above, there is not sufficient debt capacity, at present, to enable any transitional capital works programming involving debentures.

4.3. Balance Sheet Features

Although highly variable, balance sheet items appear to indicate that Entwistle was in better shape than Evansburg in terms of combined liquid and semi-liquid assets as well as reserves. If this relationship held in an amalgamation situation, Entwistle would be more of an asset to Evansburg than vice versa, with Evansburg being the net beneficiary of amalgamation in this area. An amalgamated Evan-Ent would appear to have been consistently 'cash-poor' in comparison to its sample. There would therefore be relatively little ready cash or reserves to smooth the amalgamation process.

4.4. Revenues

The two villages are very different in terms of the revenue aspect of their municipal finances. Taxation is particularly important for Evansburg, while Entwistle has less need to tap this source on account of favourable unconditional grant treatment and a healthy own-source (non-tax) revenue-raising effort. Evansburg has done well however, in comparison with Entwistle, in terms of conditional grants. The variable use of special tax levies in the past has also tended to further differentiate the revenue raising practices of each village. Amalgamation under the present circumstances would inevitably entail significant changes for both villages, since a common set of practices would be necessary.

A combined Evan-Ent might well find it appropriate to develop functionalized revenue sources to a greater extent than is the case at present. There would also appear to be some scope for increasing the significance of own source (non-tax) revenues in an amalgamated municipality, possibly through more realistic user service charges--particularly in the Evansburg area.

Evan-Ent ranks around the average in terms of the per capita level of unconditional grant revenue. The main, but not necessarily exclusive unconditional grant is the Municipal Assistance Grant. Under the recently introduced formula, most municipalities are receiving a grant that is lower or higher than their calculated equitable grant level. It is intended, over time, to bring all municipalities to their equitable grant level. Should amalgamation occur, it is likely that Evan-Ent would receive the calculated equitable grant, which could possibly be less than the sum of current grants to the individual villages.

4.4.1. Taxation

The Evansburg per capita total taxation level has been increasing in recent years and is currently well above its sample and the all village averages. Entwistle per capita total taxation has also been increasing markedly in recent years, but the level has always been below its sample average.

Given the extremes represented by the two villages in terms of total tax levels in comparison to their sample and all village averages, it seems somewhat unreal to consider an Evan-Ent situation (being an average of them both), since it implies a preparedness by Entwistle taxpayers to accept much higher per capita taxation levels while not minding that Evansburg taxpayers would be enabled, at the same time, to realize a reduction in taxation levels.

Evansburg has consistently relied heavily on general taxation while Entwistle has used special municipal levies to a greater extent. The general tax level and associated tax effort by Evansburg has remained well above those found in Entwistle. The tax effort necessary to cover supplementary school requisitions has been comparatively similar for both villages.

For a combined Evan-Ent situation, the overall picture in terms of comparable mill rates /1/ would seem to indicate that, on paper at least, there is some 'tax room' available in comparison with the sample cases, to expand municipal operations. However, the sample towns average rates are usually much higher than the all town averages, raising the possibility that the sample represents cases which are comparatively stressed financially. It would be more prudent therefore, to refer to the all town average as being more representative of more normal financing conditions. In this respect it should be noted that 1984 budget data indicate that Evan-Ent is now above the all towns average in terms of the key municipal taxation statistic. The 'tax room' that may have eased an amalgamation appears to have evaporated.

In comparison with its sample, Evan-Ent raises a much larger proportion of its municipal taxes through the general levy than through function-specific levies. There would appear to be scope for greater use of the latter method by both villages individually and collectively.

Requisitions for Evan-Ent have constituted an above average proportion of total taxes in comparison with its sample. This also applies to the supplementary school requisition.

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1 When categories of taxation revenues are presented in terms of per $1000 of equalized assessment the resulting measures may be broadly construed as representing comparable equalized mill rates.

4.4.1.1. Property Taxation

The various taxation factors translate into a combination of taxes on a comparable, standard /1/ residential property that is shown for 1983 in Figure I (Table 3-5 in main report). The school taxes in Evansburg and Entwistle, estimated at $407 and $304, respectively, placed the villages around the mid-range of their samples, but with Evansburg being well above and Entwistle somewhat below the respective averages. For Evansburg, the municipal taxes payable were estimated at $753, higher than any in its sample and well above the sample average. For Entwistle, the municipal taxes estimate at $398, was lower than any in its sample and well below the sample average. Similarly, total property taxes payable in Evansburg were higher than any in its sample and well above the average. By contrast, the comparable Entwistle total was lower than any in its sample and well below the sample average. The Evansburg total of $1,160 was 65% higher than the Entwistle figure of $702.

If allowance was made for Evansburg's relatively limited reliance on special levies, the village would not be exposed as such an extreme case. There is little doubt, however, that its municipal taxes and total taxes would still be above its sample average. If the same type of allowance was made for Entwistle, its sample average would be increased slightly, further underlining the village's very low residential tax burden.

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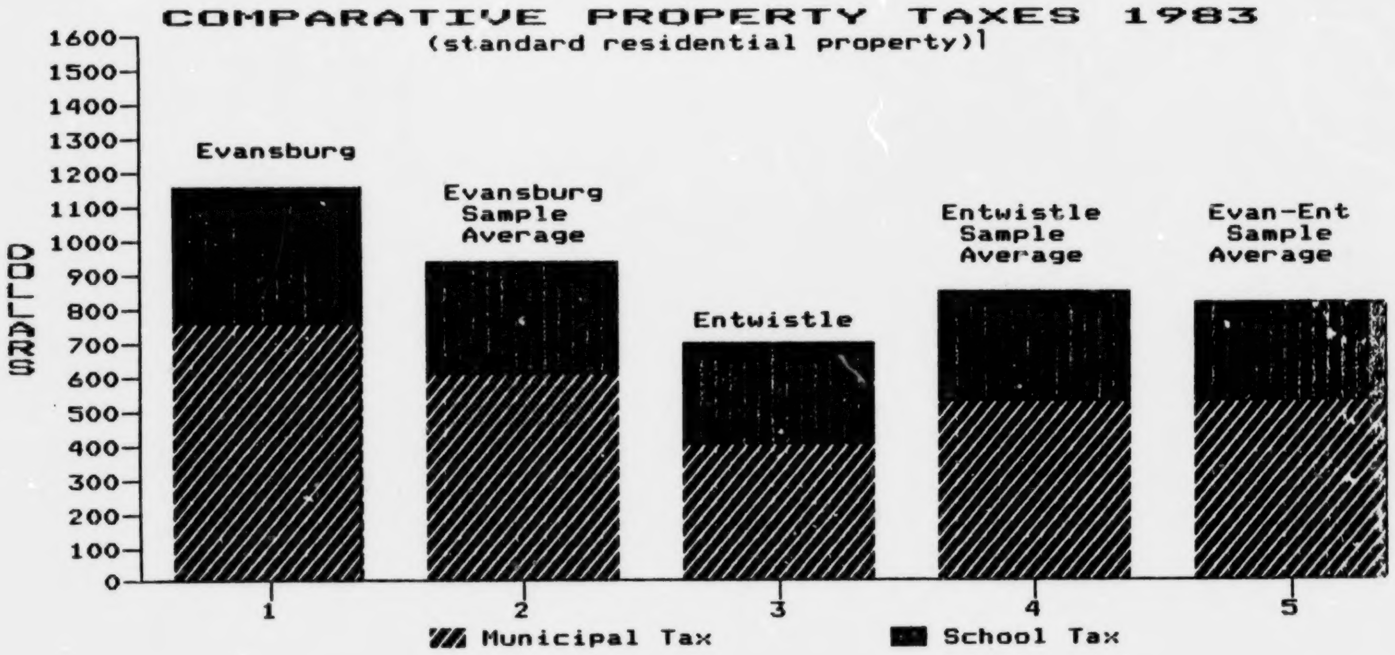
1 The standard property in question was a 3C bungalow, about 1,200 sq. ft. in area, and 3 to 5 years old, on a standard residential lot. 3 sample assessments were used from each community to establish average assessment values.

FIGURE I



COMPARATIVE PROPERTY TAXES 1983
(standard residential property)[1]

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[1] The standard property in question was a 3C bungalow, about 1200 sq. ft. in area and 3 to 5 years old, on a standard residential lot. 3 sample assessments were used from each community to establish the average value indicated.

These comparisons reinforce the point that amalgamation of both villages would entail a much increased residential property tax burden for Entwistle taxpayers, while Evansburg taxpayers would experience some relief from their very high tax load. This leads to the question whether there might be any redeeming factors in Evansburg's situation, e.g. more services or better services, which Entwistle residents would be able to utilize as a result of amalgamation.

4.5. Net Costs

Both Evansburg and Entwistle have tended to rank above the average village in terms of net costs of operations, both as a percentage of total costs and on a per capita basis. Their relative positions are partly a reflection of a below average reliance on special municipal levies as a function revenue source, with Evansburg currently using this source even less than Entwistle. There has been a dramatic change in both villages' comparative financial position in relation to their samples, from below average net costs per capita in 1981/82 to firmly above average at present.

Both villages have been roughly similar in terms of per capita net costs, which is surprising given their highly polarized situation in taxation terms. This similarity overlooks the fact that Entwistle has generally performed much better than Evansburg in terms of unfunctionalized own source revenues and unconditional grants.

Mainly because of both villages' limited reliance currently on function-specific special levies (mainly local improvement/frontage charges), the overall net costs of the combined Evan-Ent municipal operation constitute an above average proportion of total expenditures.

The per capita net cost statistic is mainly important for helping to assess the comparative extent of the general revenue demands generated by specific functions. In the average small town, transportation services, followed closely be general administration, and then at a greater distance by recreation, are the major net cost operators. This general pattern holds true for Evan-Ent, but it is complicated by the undue importance of water and sewer costs: in the average town these particular functions tend to generate negligible net costs.

4.6. Functional Analyses

Five major functions--general administration, transportation services, water supply and distribution, sanitary sewage service and treatment, and recreation services--were selected for detailed financial analysis (in the main report). These five functions usually account for 80 to 90% of total net costs of the typical village: they have accounted for well over 80% of total net costs in Evansburg and Entwistle and in their samples.

4.6.1. General Administration:

Evansburg's net costs per capita for general administration have always been above average, especially in relation to its sample average. Entwistle net costs per capita (adjusted for the Read Building operation) lie above the all village average and somewhat below its sample average.

Evan-Ent exhibits well above average net costs per capita and an above average net costs in terms of equalized mill rates.

Larger municipalities appear to be capable of realizing a lower level of general administration net costs than very small villages such as Entwistle and its sample. However, the Evansburg sample has somehow managed commendably low net costs in this area, suggesting that population size is not the major determining factor. Much probably hinges on the degree of functionalized accounting which is practiced and whether general administration is bearing some revenues and expenditures which might best be accounted for under a different function heading.

Internal transfer activity (linking operating and capital finances) has tended to complicate a useful comparison of both villages with one another and with their samples. Even if internal transfers are discounted, no regular pattern emerges. Therefore, it is not possible to interpret clearly whether amalgamation would be particularly advantageous or disadvantageous--in financial terms--to either village, from a general administration perspective. However, it should be recalled that the interpretation of the staffing statistics indicated that there may be some potential for mutual benefit from cooperative use of municipal staff.

4.6.2. Transportation Services:

The percentage of total operating expenditure associated with the transportation function in Evansburg has been increasing recently, up to the all village figure, but it is still below the sample average. Entwistle is highly atypical, falling well below relevant averages in this respect. Evansburg's per capita net cost for transportation has increased markedly in recent years to a level well above both its sample and all village averages. Entwistle's comparable net cost statistic has also increased markedly, but to a level still well below Evansburg's. In general also, it appears that there is a strong potential for much increased service demands in this area for both villages. Therefore, a continuing rising trend can be anticipated.

Largely on account of Entwistle's well below average performance for this function, an Evan-Ent combination would rank below the all town average, and well below the sample average in terms of percentage of total expenditure accounted for by the transportation function. The possibility of economies of scale does not enter the amalgamation picture because of the more basic need for the Evan-Ent to provide a higher service level and to make a greater effort to match current performance of comparable small towns.

Mainly on account of the comparatively high Evansburg level, per capita net costs for Evan-Ent moved well above average in 1983, after being below average. The 1984 budget figures indicate that Evan-Ent will remain well above average. Evansburg is the dominant factor in these combined statistics. Amalgamation would mean that Entwistle would be providing some relief for Evansburg's high level of net costs, but without being in a position to reap commensurate benefits. To help balance the situation, Evansburg taxpayers would have to be prepared to support a paving program in Entwistle's business area.

4.6.3. Water Supply and Distribution:

Both villages have seen the water function account for an increasing share of total expenditures in recent years going, in per capita terms, from well-below average to about or above average in a very short period of time. Both villages showed above average per capita net costs for the water function in 1983, with Evansburg being well above the Entwistle level. In 1984 these costs are projected to increase very dramatically in Evansburg's case, while Entwistle is budgeting for a small decline.

Typically, in the average town, the water function expenses account for around 10 to 15% of total operating expenditures. The Evan-Ent combination has moved firmly above this range in the last year or so, and is now above the comparable sample average. Yet in terms of O and M expenditure, the main function operating component, no economies of scale appear to be realisable if there was to be formal amalgamation of the two villages.

From an unusual net gain position in 1981 and 1982, the Evan-Ent combination is seen to exhibit a net cost in per capita terms for 1983 which is below the sample average but well above the all town average. Mainly because of Evansburg, the 1984 budget figures project per capita net costs which will be well above the averages. Such net costs have to be met from general revenues and, primarily, general taxation. If formally amalgamated, Entwistle taxpayers would share part of the burden which presently falls solely on Evansburg taxpayers. Yet this tie-in would provide little in the way of commensurate benefits for Entwistle since it would still be operating and maintaining its own water supply.

4.6.4. Sanitary Sewage Service:

The sanitary sewer function expenditures in Evansburg, and especially in Entwistle, are much more predominant than for the average village. For example, the per capita figures for Evansburg and Entwistle are, respectively, around twice and three times the all village average. The major expenditure category in both villages is debt charges, reflecting the ongoing costs of recent capital works. The net per capita costs have been increasing steeply for both villages over the recent period, to the extent that they are both extremely above average, with this function operating at a large deficit. The sanitary sewage function has had an extraordinary impact on both villages' finances, especially in the case of Entwistle.

In the average town sanitary sewer expenditures account for around 5% of total operating expenditures. By contrast, in Evan-Ent this function is currently over three times more prominent, based on 1984 budget projections. As in the case of the villages individually, the sanitary sewer function would clearly have an extraordinary importance in the finances of Evan-Ent.

In combination, Evan-Ent has exhibited a steeply increasing trend in the net per capita operating costs of the sanitary sewer function. It is presently at a level of over $60 per capita, which compares with recent average levels of only a few dollars per capita. While both villages are at extremely high levels Entwistle is especially high. In this case, Entwistle would be the beneficiary from amalgamation with Evansburg; however, both villages appear to need to considerably increase the function revenues derived from user charges to bring the function financing much closer to the break-even situation which appears to be common for the samples and aggregates on average. For example, both villages need to triple their own source revenues (i.e. mainly user charges) simply to recover the debt servicing charges.

4.6.5. Recreation Services:

Evansburg appears to be making a relatively strong fiscal effort in this area, beyond the level indicated for its sample and all village levels. Entwistle is more typical of the average village as well as its sample situation. It should be noted that 1984 budget data indicate that 1983 may have been an unusual year for recreation finances for both villages in terms of unusually high expenditure levels, as well as relatively low net costs in comparison to the all village average. The 1984 budget figures indicate an increase in net costs to a level that will be similar to each other and well above the averages.

In expenditure terms, recreation servicing in an Evan-Ent entity would be as important as in the average town (even though the combined population of the two villages is only about half that of the average town).

There is no indication of significant economies of scale being available recreation-wise if the villages were amalgamated. However, there may be further scope for some mutually beneficial joint servicing arrangement without formally amalgamating. If the villages were to amalgamate Entwistle taxpayers would be directly involved in paying off a share of the recreation debt--all of which is presently accounted for by Evansburg. (They may already be contributing indirectly through cost-sharing arrangements with Evansburg.) However, because of the similarity of the net costs of recreation in both villages, it is unlikely that amalgamation would unduly affect either village either way. It might simplify some existing cost-sharing arrangements, but Evansburg would probably retain the lion's share of the recreation facilities.

5. General Issues Related to Amalgamation:

In addition to the major financial issues discussed in the previous section, there are several other issues that would be of concern to local residents in considering the question of amalgamation. One of the more important ones is education and a special effort was made to fully review this matter. Several other general issues or concerns have also been explored. In summary form these are:

Issue Area	Summary of Discussion
1. Education	1. If the villages are amalgamated, a likely option would be for attendance patterns to remain as at present with the schools operated by the respective districts and tuition agreements providing for the apportionment of costs.
2. Community Health	2. Entwistle residents would use an Evansburg office rather than one in Stony Plain.
3. Hospital Services	3. Both villages are in the same hospital district; a minor adjustment to the ward boundaries would be required.

Issue Area		Summary of Discussion
4.	Senior Citizen Foundation	4. The villages are in different districts. A likely option would be for Entwistle residents to contribute to Evergreen.
5.	Postal Services	5. Changes in service would be reviewed with Canada Post.
6.	Property Assessment	6. There is the potential for the year of general reassessment to be made the same for the two villages.
7.	Provincial Park	7. The operating costs exceed revenues; advantages of boundary adjustment to include park not evident.
8.	Highway Transportation	8. Highway improvements at Entwistle will mean a longer distance between villages when using Highway 16.
9.	I.D. Relations	9. Existing agreements can continue.
10.	Amalgamation Process	10. A town has an elected mayor and six councillors elected at large; plebiscite; petition for an order by Lieutenant Governor (Cabinet).

6. Current Views on Amalgamation:

Interviews were held with ten elected councillors, the two administrators and six residents (mostly former councillors) to determine attitudes to amalgamation and the specific benefits or problems that were seen to be part of the amalgamation issue.

Nine respondents were generally in favour of amalgamation and nine were opposed. Benefits noted included promotion of economic development; reduced duplication; equipment sharing; more effective use/specialization of staff; industrial/commercial tax sharing; elimination of competition; lowering of taxes; town status; and better coordination of recreation facilities. Problems foreseen included suggestions there were no benefits; residents were opposed; Entwistle would lose services; new council would favour Evansburg; the river continuing as a barrier; loss of identity; rekindling of controversy; and a few others. Those in favor tended to see benefits (28 mentioned) while those opposed tended to see problems (42 mentioned). Those opposed to annexation were about equally split as to favouring the status quo or supporting more cooperation between the two communities. As one respondent noted, a period of courtship would be required before addressing amalgamation in earnest. The lack of cooperation in the past was seen by some of those interviewed as limiting the growth of the villages.

While the respondents' perception of the residents' views on amalgamation was sought as part of the interviews, a residents' opinion survey was not conducted as part of what was essentially a cost-benefit investigation of the amalgamation question. It should be noted that the councils jointly stated that no decision promoting amalgamation would be made without adequate input by the residents through the forum of public meetings and a plebiscite. If the divergence of opinion among those interviewed provides a realistic picture of public opinion, any plebiscite indicating majority support for amalgamation would also produce a substantial minority opposition, the extent of which might severely constrain the effectiveness of a new town council.

7. An Agenda for Future Action:

The almost equal split between those favoring and those opposed to amalgamation leaves open the two options of the status quo or further cooperation. If the latter is selected by the councils, possible areas for action include:

1. support for, or more involvement with, the joint chamber of commerce in local economic development matters.
2. possible creation of a rural business project in conjunction with area municipalities.
3. requests for staff reports on service areas with the potential for more effective servicing or lower costs through co-operation.
4. shifting to same property assessment year to allow direct comparison of actual tax rates.
5. holding of joint council meetings periodically, on a scheduled basis.
6. exploring mechanisms for tax sharing in relation to jointly promoted developments leading to new industry, commerce or public institutions in either village.
7. consider adopting a joint municipal plan, including coverage of matters affecting the adjacent rural municipalities.
8. review the potential for a regional services commission.

CHAPTER ONE. STUDY BACKGROUND AND OBJECTIVES

As a result of a 1983 proposal by the Evansburg/Entwistle Chamber of Commerce, the Village Councils of Entwistle and Evansburg individually and jointly resolved to formally study the feasibility of amalgamating both municipalities. They approached staff of the Yellowhead Regional Planning Commission for assistance, and they, in turn, referred the matter to the Policy and Research Section, Municipal Services Branch, Alberta Municipal Affairs. The latter agreed to conduct a broad cost/benefit analysis of the possible amalgamation of Evansburg and Entwistle. Draft terms of reference were prepared and subsequently adopted at a joint meeting of the village councils on May 15, 1984. The study was to include the following:

- an analysis of the financial position of the two villages in comparison to others of similar size,
- a review of the services provided,
- the extent of existing and possible future intermunicipal cooperation,
- an identification and discussion of other issues related to possible amalgamation such as government transfer payments, legislative requirements in respect to amalgamation, and the new municipal boundary in relation to the adjoining provincial park, and the two rural municipalities,
- attitudes and concerns in the communities respecting amalgamation.
- an evaluation of the costs and benefits associated with amalgamation.

A study team consisting of three Municipal Affairs staff was established to work with a small joint committee of village council representatives. The complete terms of reference outline may be found in the Appendix.

CHAPTER TWO. SOCIO-ECONOMIC PROFILES

2.1. Introduction:

Historically Evansburg and Entwistle developed because of the rail line and a coal mine, the area's timber resources and later, as a service center to a surrounding agricultural development. Important employment generators presently include the public sector (schools, police, government offices), a small creamery, some highway commercial and a retail/financial sector that serves the villages and the surrounding rural area.

Although there is a large oil/gas and timber industry presence in this region of Alberta, the servicing of this industry is in Drayton Valley (1984 population of 4,924), 41 km to the south, and Edson (1984 population of 7,110), 100 km to the west. The City of Edmonton, 100 km east, has a major effect on shopping patterns of village residents.

The remainder of this chapter offers a synopsis of some specific demographic and economic indicators pertaining to the municipalities of Evansburg, Entwistle and "Evansburg/Entwistle."/1./ Included are population, household, income, employment and property assessment data. Three villages and two small towns are used for comparison with Evansburg; five villages have been selected for comparison with Entwistle. As well,

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[1] "Evansburg/Entwistle": The data for the individual villages has been combined in order to simulate the proposed amalgamated municipality.

six towns have been selected for comparison with the combined Evansburg/Entwistle data./1/ An overall summary table is offered at the end of this section. The detailed tables have been placed in the Appendix.

2.2. Population Growth and Structure:

Evansburg:

Although stable for the past two years, Evansburg's population grew from 546 in 1973 to 784 in 1983, or an annual growth rate of 3.7%./2/ This compares favourably with the aggregate Alberta villages' average annual population growth rate for the decade of 0.5%. Although somewhat slower growth has occurred in Evansburg in the period 1978-83 than in its sample average, note should be made of the very rapid growth rate of the population of Irricana which, as part of the sample, tends to skew the sample average upwards.

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1 The comparatives used in each of the three samples were selected on the basis of similar populations to the municipalities under study (individually or in combination), and in relatively non-metropolitan locations along a primary highway. A reasonable geographical spread, across Alberta, was observed and, in addition, a specific effort was made to include one municipality in each sample from those participating in Regional Resources Project #1--an inter-municipal community development initiative in east-central Alberta.

2 Average annual growth rates are calculated using the following formula: $(t/\frac{N'}{No} - 1) \times 100$;

where t is the number of years, N' is number at the start of period and No is number at the end of the period.

Entwistle:

Like Evansburg, Entwistle's population, having declined modestly between 1981 and 1982, has remained steady over the past two years. Although over the ten-year period 1973-1983 its average annual population growth rate has been somewhat less than that for Evansburg (2.3% vs. 3.7%), Entwistle has almost consistently outperformed both its sample average and the all villages aggregate growth rates.

Evansburg/Entwistle:

Although somewhat slower than the all towns aggregate--with the exception of the period 1976-81--the combined Evansburg/Entwistle average annual population growth rate has been consistently and notably faster than that of the average for the sample towns.

1981 Census data indicate that the villages of Evansburg and Entwistle had a population structure by sex which was virtually identical with that of both their sample averages and the provincial average. With respect to age structure, both Evansburg and Entwistle possessed somewhat younger populations than their sample averages though somewhat older populations than the provincial average: Evansburg with 33% of its population at 45 years or older compares with 36% for its sample average and 23% for the provincial average. Entwistle had 38% of its population at or over 45 years old which compared with 45% for its sample average. A combined Evansburg/Entwistle had 31% of its population at or over 45 years old; its sample had 40% of its population in this category.

2.3. Private Dwellings:

In comparison to the samples, in 1981 Evansburg and Entwistle had a lower proportion of single family dwellings, a lower percentage of owner occupied accomodation, a lower percentage built prior to 1961 and a lower average value of private dwellings.

In comparison to the provincial average, the housing stock in the two villages was slightly older (43% built prior to 1961 as compared to 32% for Alberta) and of considerably lower dwelling value ($50,000 compared to $94,000).

2.4. Income and Shelter Payments:

Evansburg:

In 1980, private household average income for Evansburg, at $26,816, was 48.9% higher than its sample average of $18,005. The average employment income by sex was also greater than that of the sample average. Particularly noteworthy in this regard is that females aged 15 years and older earned an average of $11,752 or 79.9% more than the sample average and 28.9% more than the provincial average. Both male incomes and household incomes were marginally less than their respective provincial averages.

Even though average monthly rents in Evansburg ($330) were somewhat higher than in the sample average ($298), they were considerably lower than the provincial average of $406. The percentage of Evansburg households paying more than 25% of their income for shelter (23.5%) was less than the sample average (26.4%) but greater than the provincial average (18.5%).

Average monthly mortgage, tax and utility payments in Evansburg were somewhat less than the sample average ($290 vs. $324) and significantly less than the provincial average of $485. Particularly noteworthy is that only 5.1% of Evansburg's households had major household payments in excess of 25% of income. This compared very favourably with the 19.3% sample average and 18.9% provincial average.

Entwistle:

Although Entwistle's individual employment income was somewhat higher than the sample average, its household average income was nearly 7% lower than the sample average.

With respect to expenditures for shelter, Entwistle's average monthly rental payments ($348) were 13% higher than its sample average ($308) and slightly higher than the average for Evansburg ($330). The percentage of households paying more than 25% of their income for rent, moreover, was 100% greater than the sample average (27.3% v.s. 13.6%). As well, although average Entwistle monthly rents were 16.7% lower than the provincial average, the percentage of households paying more than 25% of their income for rent was 47.6% greater than the provincial average.

Mortgage, tax and utility payments in Entwistle ($241) were lower than either the sample average ($302) or the provincial average ($485).

Evansburg/Entwistle:

Private household average income in the combined villages ($22,786), though somewhat less than the provincial average ($27,969), was greater than in the sample average ($19,967). Individual employment income is greater than either the sample average or the provincial average.

The percentage of households paying more than 25% of their income for rent was more than double that of the sample average (25.0% vs. 12.35%), while the percentage of households making major payments in excess of 25% of their income was less than half that of the sample average (6.6% vs. 14.4%).

2.5. Property Assessment:

Between 1979 and 1984, Evansburg's level of equalized assessment per capita more than doubled from $2386 to $5875. This represents an average annual rate of increase of 20% as against 16% for the sample average. Throughout this same period, however, the non-residential property component declined from 28.5% to 24.3%. These movements are very much in keeping with Evansburg's sample averages. Entwistle, by comparison, increased its level of per capita assessment from $1891 in 1979 to $6114 in 1984; its sample average rising from $2192 to $5465 over the same period. Inspection of the non-residential property component, moreover, reveals that while Evansburg's sample average percentage attributable to this component fell from 31.4% to 29.0%, Entwistle's share rose from 26.1% to 29.4%.

over 50%) residing outside the village, mainly in the following municipalities: I.D. 14 (100); Parkland County (75); Entwistle (30); Lac Ste. Anne County (25); and Lacombe, Camrose, Drayton Valley, Mayerthorpe and Wildwood (5 each).

Only 5 or so Evansburg residents worked in I.D. 14. Entwistle provided jobs for only 9% of those Evansburg residents in the employed labour force, while Entwistle residents accounted for only 6% of the Evansburg jobs.

Entwistle:

At the time of the 1981 Census the employed labour force resident in Entwistle amounted to 140. Of these, 35 (25%) also work in Entwistle, with the rest (105) working outside the village, mainly in the following locations: Parkland County (30); Evansburg (30); Drayton Valley (15) and Edmonton (10). Seba Beach and Wildwood also account for five each.

However, the Entwistle economy provided jobs for an employed labour force totalling 225 persons, most of these (190) (about 85%) residing outside the village, mainly in the following municipalities: Parkland County (65); I.D. 14 (50); Evansburg (35), and Wildwood (25) (all female).

No Entwistle resident worked in I.D. 14. Evansburg provided jobs for just over 20% of those Entwistle residents in the employed labour force; while Evansburg residents accounted for 15% of the Entwistle jobs.

The per capita assessment for the combined villages rose faster, over the period 1979-1984, than did the sample towns average (22.0% vs. 19.6%). The percentage attributable to non-residential property, however, declined in Evansburg/Entwistle from 27.7% to 26.2%, while at the same time the comparable figures for the sample average rose slightly from 36.8% to 37.1%.

Assessment figures indicate that Evansburg, Entwistle and Evansburg/Entwistle have gained assessed industrial property at a faster rate than their respective samples. Moreover, all three entities have raised the share of commercial property assessed at the expense of residential property. In the case of Evansburg and Entwistle, their respective samples' averages show a decline in commercial and a rise in residential assessed properties.

2.6. Employment Patterns:

Evansburg:

At the time of the 1981 Census the employed labour force resident in Evansburg amounted to 335. Of these 195 (almost 60%) also worked in Evansburg (with 20 of these working right at their home), though 15 to 20 had 'no usual place of work' in Evansburg. The 105 or so Evansburg residents working outside the village found employment mainly in: Entwistle (30); Calgary, Drayton Valley, Seba Beach and Edson (10 each); and Parkland County, Edmonton, I.D. 14, Wildwood and Hinton (5 each).

However, the Evansburg economy provided jobs for an employed labour force totalling 485 persons, with 255 of these (just

The surrounding rural municipalities play a major part in the villages' economies, furnishing jobs for a high proportion of village residents (especially Parkland County in the case of Entwistle), and, more importantly, furnishing workers for many of the jobs in each village.

N.B. All the employment data in this section is based on a 20% sample, or one household in five.

CHAPTER THREE. COMPARATIVE MUNICIPAL FINANCES - EVANSBURG AND ENTWISTLE IN ISOLATION

3.1. Introduction:

The main purpose of this chapter is to present a comparative analysis of the municipal finances of Evansburg and Entwistle in isolation in order to establish their existing financial situation. (A comparative analysis of their combined finances, thus simulating an amalgamated situation, is reserved for the following chapter.)

The comparative bases include separate samples for each village, as well as statistics for all Alberta villages in aggregate. The samples were selected primarily on the basis of similarity in population, but it should be noted that the average Alberta village population is only 380 (1983). Both Entwistle and Evansburg are therefore comparatively large villages in population terms: Entwistle's current population is about 25% greater than the village average, while Evansburg's is more than double the average.

The analysis features simplified and standardized financial categories based on data derived from the financial statements submitted annually to Alberta Municipal Affairs. This reporting format may be somewhat foreign to many village councils and administrations, and may bear little resemblance to their established accounting practices. It is usually left to auditors to make the conversion to the required standard format. Varying degrees of attention to detail tend to be observed when completing the statement, especially in regard to 'functionalizing' the finances (i.e. a separate accounting of each service delivered) and in the sub-categorization of function expenditure objects and revenue types. Sometimes too there can be abrupt changes in reporting practices from year to year. These points should be borne in mind when considering the results of the analysis.

An attempt has been made to minimize the effect of the problems discussed above by presenting a series of data covering the past three years. This enables the ready recognition of extraordinary financial occurences which are best treated as aberrations to be smoothed out of the analyses. Examination of the three years of data for Evansburg and Entwistle, for example, indicated that 1983 was not apparently a very representative year in several important respects. This finding encouraged the supplementary use of 1984 budget estimates for both villages in order to obtain a finer appreciation of current municipal finances.

A small sample of villages (or very small towns) was established, one for Evansburg (Alix, Irricana, Mannville, Mundare (T), Trochu (T)) and one for Entwistle (Carbon, Glendon, Thorhild, Warburg, Wildwood) to permit a closer comparative analysis of the existing financial condition of each village. The cases were selected from an initial short-list of all urban municipalities in Alberta having approximately similar populations to Evansburg and Entwistle. The final selections were made according to the following criteria: location in the non-metropolitan area of Alberta; along a primary highway; reasonable geographical spread across the province; and at least one representative from Regional

Resources Project #1, an inter-municipal community/regional development initiative in east-central Alberta. In retrospect it is considered that the number of cases in each sample could have been greater, to smooth out the effect of the incidence of extraordinary financial occurrences touched upon above, and to lessen the impact of particular cases; e.g. the effect of Irricana's very rapid population growth in the Evansburg sample; and Thorhild's involvement in gas utility operations in the Entwistle sample.

3.2. Background Data:

3.2.1. Socio-Economic Profile Highlights

In the previous chapter both villages were profiled using a range of socio-economic indicators. The general impression gained from these profiles is that there are more differences than similarities between Evansburg and Entwistle. This leads to the expectation that they will be characterized by significantly different municipal finances, and contrasting municipal service operations. Before directly addressing this matter however, some highlights are offered which might be important for interpretative purposes.

Over the past decade both villages have done comparatively well, in relation to their samples, in terms of population growth. Evansburg has done particularly well over the long-term, while Entwistle has been the better performer more recently, i.e. over the short-term. This faster than average growth created pressure to undertake new capital works, most notably the upgrading of the water and sewer plant in each village. While these improvements were initiated in a period of very fast growth, they are now in place and have to be paid for in the present period of zero-growth.

The relatively rapid growth over the last decade has probably influenced the fact that the populations of both villages are younger than their samples (though both are older than the provincial average). The comparatively large influx of young families behind this trend has probably translated into a demand for relatively more services and/or relatively higher service levels, to be provided by the municipalities.

Both villages appear to have been comparatively lively in development terms over the past decade or so, in contrast to more settled conditions in their samples. For example, both villages, in relation to their samples, have: a lower proportion of single-family dwellings; a lower percentage of owner-occupied accommodation; a lower percentage of older dwellings; and, more surprisingly, a lower average value of private dwellings. If anything Entwistle appears to be the less settled of the two villages since it rates below Evansburg on all the factors listed. All data refer to 1981 when the Federal Census was taken, and the picture presented then may not be relevant today.

According to income data for 1981 it appeared that Evansburg was much the better off community. Its average household income for example was well above its sample average, while Entwistle rated below average on this measure. Evansburg residents appear to have a greater propensity to afford a more extensive municipal operation than might their Entwistle counterparts.

Recalling that a substantial minority of dwellings in both villages are rented it is possibly significant that rental payments tended to be above average in both villages, but especially so in Entwistle. Also, Entwistle had a higher percentage of households where the rent exceeded 25% of household income. On the other hand, however, Evansburg owner-occupiers were making higher shelter payments, but the level was still below its sample average and, in addition, an even lower percentage of Evansburg households, in comparison with Entwistle, had shelter payments exceeding 25% of household income. All told, it appears that Evansburg residents generally are more capable of bearing a comparatively high municipal tax burden. Although Entwistle owner-occupiers are not burdened unduly by shelter payments, especially in comparison with Entwistle renters, there is the basic fact that household incomes generally are below average. This fact appears to have influenced the more basic character of the Entwistle municipal operation, while Evansburg has been in a better position to attempt to go beyond such a basic level.

A final point which should be highlighted is that both municipalities compare well with their samples in terms of fiscal capacity (i.e. equalized assessment per capita). Both have seen good growth in the assessment base, and a better mix of residential and non-residential assessment. Entwistle has enjoyed particularly rapid growth, in relation to its sample, and has been blessed by a healthier mix. Evansburg has also enjoyed a good level of growth, but has not experienced the same degree of improvement in assessment mix: the tax burden still falls mainly on residential taxpayers. Entwistle actually has the stronger fiscal capacity of the two villages at the present time, by a small margin. Indeed, Evansburg lost some equalized assessment between 1983 and 1984, reversing the previous trend of large annual increases. Fiscal capacity is a measure of a municipality's ability to pay for services: the higher the level the more options are available. It can provide a platform from which to launch new initiatives aimed at maintaining and enhancing the attractiveness of the community, or it can be employed primarily as a means of keeping taxes low, hoping that this will constitute sufficient attraction for new residents or entrepreneurs.

3.2.2. Infrastructure and Staffing

In order to establish the general contours of the Evansburg and Entwistle municipal operations various indicators of physical infrastructure and staffing were examined (see Tables 3-1 and 3-2 and Appendix 5).

As regards population density, both villages are slightly below average, partly as a result of recent annexations of yet-to-be-developed land (see also A.T.5.5, p. A-33). A large annexation of around 120 hectares (300 acres) by Evansburg, effective January 1st 1983, probably accounts for the relatively large discrepancy between that village and its sample average. Both villages have a large extent of undeveloped land within their boundaries but the existing built-up areas are fairly compact. (See photo-map - in envelope at the back of this report.) Nevertheless, the relatively low densities may constitute a source of additional expenses.

Table 3-1. Population Density, Local Road Kilometerage, Water and Sanitary Sewer Mains: Comparative Statistics, 1983

	Population Density (persons per hectare)	Local Road Kilometerage[5] (km)	Water Mains (km)	Sanitary Sewer Mains (km)
(V) Alix	7.2	n.a.[2]	14.6	16.8
(V) Irricana	3.7	10.9	5.3	5.0
(V) Mannville	8.1	10.1	5.5	5.5
(T) Mundare	5.7	15.1	6.6	6.6
(T) Trochu	4.4	16.4	11.7	6.0
Average	5.4	13.1[3]	8.8	8.0
(V) Evansburg	3.2	10.7	4.7	5.1
(V) Carbon	2.7	10.4	4.6	3.9
(V) Glendon	1.9	19.4	5.2	6.1
(V) Thorhild	4.4	13.6	11.0	11.0
(V) Warburg	3.1	13.6	9.0	9.0
(V) Wildwood	4.9	10.2	12.8	11.2
Average	3.1	13.4	8.5	8.2
(V) Entwistle	2.8[1]	9.7	5.1	6.7
(T) Bassano	2.5	16.4	15.2	16.1
(T) Coronation	3.4	18.3	13.2	10.4
(T) Manning	5.0	13.7	4.0	4.0
(T) Smoky Lake	3.0	24.4	15.4	11.2
(T) Two Hills	3.8	46.0[4]	17.9	19.6
(T) Viking	6.2	10.8	10.9	14.7
Average	3.7	21.6	12.8	12.7
Evan./Ent. Combination	3.0[1]	20.3	9.8	11.8

Source: 1983 Financial Statements (FR 24), and calculations by study team.

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[1] Population density: Entwistle area adjusted upwards from the 145-68 ha. in the financial statement to an estimated 170 ha.

[2] Road kilometerage: no reliable data readily available.

[3] Road kilometerage: average excludes Alix.

[4] Road kilometerage: an estimated 50% of this total is accounted for by public alleys or lanes.

[5] Road kilometerage: this figure is supposed to include all roads under the jurisdiction of the municipality which are open and maintained. It is not supposed to include provincial highways, nor road allowances which are not open. These suppositions may not always be valid, qualifying the comparability of the data.

Table 3-2. Taxable Parcels and Staffing: Comparative Statistics, 1983

	Taxable Parcels		Municipal Staff			
	Number	Per 1000 Pop.	Full-time	Part-time	Total per 1000 pop.[1]	Full-time per 1000 pop.
(V) Alix	374	446	6	1	7.6	7.2
(V) Irricana	344	473	3	1	4.6	4.1
(V) Mannville	492	624	3	3	5.1	3.8
(T) Mundare	394	601	4	-	6.1	6.1
(T) Trochu	480	545	4	15	10.2	4.5
Average	416	536	4	4	6.9	5.2
(V) Evansburg	371	473	3	1	4.2	3.9
(V) Carbon	241	550	2	9	11.4	4.6
(V) Glendon	311	683	1	3	4.4	2.2
(V) Thorhild	365	644	4	-	7.1	7.1
(V) Warburg	436	789	2	1	4.2	3.6
(V) Wildwood	219	486	2	1	5.2	4.4
Average	314	630	2.2	2.8	6.4	4.5
(V) Entwistle	377	805	3	7	11.4	6.4
(T) Bassano	524	436	5	-	4.2	4.2
(T) Coronation	560	441	6	5	6.0	4.7
(T) Manning	577	457	10	24	14.3	7.9
(T) Smoky Lake	684	587	7	-	6.0	6.0
(T) Two Hills	586	440	10	13	10.8	7.5
(T) Viking	587	474	7	6	7.3	5.6
Average	586	472	7.5	8.0	8.2	6.0
Evan./Ent. Combination	748	597	6.0	8.0	6.7	4.8

Source: 1983 Financial Statements (FR 24) and calculations by study team.

[1] The total figure treats three part-time positions as being equivalent to one full-time position.

The kilometerage of roads maintained municipally in both villages is below average, probably on account of the lengthy extent of Highway 16A (maintained by the provincial government) which traverses both villages see A.T.'s 5.2, p. A-30 and 5.5, p. A-33). Highway 16 also traverses Entwistle. Otherwise similar villages are not so likely to benefit so much from this comparative wealth of provincial highways within their municipal boundaries. Both villages also have below average lengths of water and sewer mains, indicating comparatively favourable local geography and terrain factors.

While both villages appear to be quite similar to one another in absolute terms as far as the main physical infrastructure items are concerned, it needs to be recalled that Evansburg has a much larger population than Entwistle. The latter is, therefore, at a distinct disadvantage: it has to provide infrastructure which is capable of serving a greater population, but it has only a relatively small population at present to share in the associated costs. Evansburg, by contrast, benefits from certain economies of scale. Entwistle's fate is a common one for small villages: note how similar are the sample averages in Table 3-1, while the average populations of the samples differ greatly (772 for Evansburg's sample; 492 for Entwistle's sample in 1983. See A.T. 1.1.1, p. A-2).

This situation is clearly exposed in Table 3-2 where statistics are provided relating taxable parcels and staff numbers to population. Entwistle actually has more taxable parcels to administer than Evansburg in absolute terms. This amounts to a much higher level of taxable parcels per 1000 population. This may be a reflection of Entwistle's demographic history when its population was much greater. At any rate, Entwistle presently has to contend with administering an above average level of taxable parcels, while Evansburg faces below average demands in this area.

The same pattern is revealed in an examination of the staffing situation in each village (see also Appendix Tables 5.3, p. A-31, and 5.5, p. A-33). These data are not always strictly comparable, mainly because of questions about the standardization of part-time staff reporting. There is also the matter of the extent to which a municipality chooses to contract out various service operations, reducing the need to maintain its own staff to cover such functions. Notwithstanding these reservations, it appears that Entwistle has to maintain a minimum basic level of staffing, which is effectively capable of serving a larger population. Inefficiencies cannot readily be avoided until the larger population materializes. Evansburg, by contrast, is in a position, population-wise, to realize higher staffing efficiency, especially in comparison with Entwistle.

What may also be significant, however, is that Evansburg seems to be managing with below average staffing levels in relation to its sample, while Entwistle ranks above its sample average. Again, it is also notable that both sample averages are fairly similar, while the higher small towns averages, indicated at the foot of Tables 3-1 and 3-2, suggest that a significant threshold may exist somewhere between 800 and 1200 population. It is possible that Evansburg's municipal staff is comparatively stretched and pressured at present, while Entwistle's has a fair measure of underused capacity. Evansburg may also be on the verge of having to contend with the higher staffing levels associated with crossing a key municipal threshold. Being then at the low end of a population range it would not be able to attain such high staffing efficiencies until its population increased significantly. This fate could possibly be avoided, and Entwistle's existing efficiency level could be raised, if the two villages somehow 'teamed up.' There is, therefore, some basis for amalgamation on these particular staffing grounds and the issue would seem at least to justify more detailed investigation by both villages. Even if amalgamation was not proceeded with, there appears to be scope for a greater level of mutually beneficial inter-municipal cooperation in relation to staffing.

3.2.3. Municipal Services Profiles

Most small urban municipalities undertake a fairly standard range of functions, and Evansburg and Entwistle are no exception, although there are small differences which deserve to be noted. Municipal services profiles are presented in Table 3-3.

Several of the functions listed are of virtually negligible importance, involving comparatively minor amounts of expenditure and revenue, e.g. F24 Disaster Services. Of greater importance are certain functions which are undertaken in one village, but not in the other. For instance, F.C.S.S. and storm sewer finances are present for Evansburg, but absent for Entwistle. And Entwistle is involved in an industrial land subdivision development (F66), while Evansburg is not active in this area.

Table 3-3. Municipal Operating Functions Profiles

FUNCTION DESCRIPTIONS	EVANSBURG	ALIX	IRRICANA	MANNVILLE	MUNDARE	TROCHU	ENTWISTLE	CARBON	GLENDON	THORHILD	WARBURG	WILDWOOD	EVANSBURG-ENTWISTLE COMBINATION	BASSANO	CORONATION	MANNING	SMOKY LAKE	TWO HILLS	VIKING
11 Council and Other Legislative	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
12 General Administration and Other	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
21 Police Department and Services Used			X	X		X	X					X	X			X	X	X	
23 Fire Fighting and Preventive Service	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
24 Disaster Service and Emergency Measures	X	X		X	X	X	X	X	X	X	X	X	X	X	X	X	X		X
25 Ambulance Services and First Aid	X	X			X		X		X		X		X	X	X	X			
26 By-Laws Enforcement and Other	X	X	X	X		X	X	X			X	X	X	X	X	X	X	X	X
31 Common Services and/or Equipment Pool			X	X				X								X	X		
32 Roads, Streets, Walks, Lighting	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
33 Airport Services															X				
37 Storm Sewers and Drainage	X							X	X				X		X		X	X	
41 Water Supply and Distribution System	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
42 Sanitary Sewage Service and Treatment	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
43 Garbage Collection & Disposal	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
51 Family and Community Support Services	X	X									X	X	X	X				X	X
53 Other Public Health						X													
56 Cemeteries and Crematoriums	X	X	X	X		X		X					X	X	X	X			X
61 Municipal Planning, Zoning & Development		X			X			X						X	X				X
62 Community and/or Agricultural Services		X	X					X										X	
66 Subdivision Land and Developments			X			X	X	X		X	X		X	X	X	X	X	X	X
69 Land/Housing/Building Rentals and Other				X											X				
71 Recreation Board and Other Services		X		X			X	X	X				X						
72 Recreation/Parks Facilities and Programs	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
74 Culture: Community Hall, Library, Museum, etc.		X		X		X	X	X			X	X	X	X	X	X	X	X	X
91 Gas Production and Distribution										X						X	X		
97 Operating Contingencies Reserve	X			X			X						X	X	X				

N.B. The profiles refer to functions where there were entries in the 1983 Financial Statement.

Source: 1983 Financial Statements.

As indicated earlier, the 'functionalizing' of finances for financial statement reporting purposes is subject to varying degrees of detail. One consequence is that general administration can be loaded with the finances associated with activities which might be classifiable under another specific function. For example, it often encompasses the finances of municipal planning/development control activity, when the potential exists to account for this separately under F61. The major point to be made in this regard, however, is Entwistle's lumping of the finances associated with its Read Building operation under general administration, when apparently it could be more appropriately accounted for under F69 (Land/Housing/Building Rentals and Other).

Some municipalities in the samples clearly adhere to fairly detailed functionalized accounting practices e.g. Mannville, Carbon and Manning, which use F31 (Common Services and/or equipment pool), and differentiate between F71 (Recreation Board) and F72 (Recreation/Parks/Facilities/Programs). In some cases this may reflect more extensive municipal operations but this is not generally the case. There are occasiohs, however, when comparatively extraordinary servicing is present; e.g. Coronation's airport operations or Mannville's F69 activity. These situations can distort sample averages, though the greatest problem in this regard is created by those municipalities operating gas production/distribution utilities (Thorhild, Manning and Smoky Lake). Accordingly, these gas utility finances have been netted out for these three municipalities and for the relevant sample averages.

Before leaving these service profiles, it is necessary to stress that they indicate nothing in the way of service level differences, which, in turn, can have a marked effect on function finances, much more so than the simple presence or absence of comparatively minor functions.

The financial analyses which follow are based on data which have been tabulated and placed in appendices. The general expenditures analysis, which also includes consideration of the debt situation and the consolidated balance sheet, is followed by an aggregate revenues analysis which features consideration of the detailed taxation situation. Finally, some functional analyses are presented dealing with the five most important functions for Evansburg and Entwistle.

3.3. General Expenditures Analysis (Appendix 6):

Aggregate Function operating expenditures (Appendix Tables 6.2, p. A-37 and 6.3, p. A-38)

This category is subject to some volatility mainly on account of internal transfers related to periodic capital activity or reserve provisions (e.g. Irricana in 1981, Mundare and Glendon in 1982, Entwistle in 1983). However, it may also vary greatly in relation to any out-of-the-ordinary services which a municipality may provide.

Evansburg's total operating expenditures per capita increased significantly and progressively between 1981 and 1983, especially in comparison to the less volatile sample municipalities and the 'all villages' average (p. A-37). 1984 budget data (p. A-41) projects a small decrease but the current per capita level is still significantly above the 'all villages' average.

Because of the unusual level of internal transfers in the 1983 finances, Entwistle's total operating expenditures per capita level appears to be overstated by about $800 per capita (see p. A-37). This still amounts to a significant increase over the level of previous years, taking it close to the Evansburg level and above the 'all villages' average. The 1984 budget statistic indicates that this situation also pertains currently.

In Evansburg's case, the effect of the large expenditure increases has been softened somewhat by offsetting assessment growth, the level of total operating expenditures per $1000 of equalized assessment showing only a slight increase trend (p. A-38). This trend does contrast with the decrease in the all villages average but Evansburg appears to be managing to stay below average on this, given 1984 budget projections for operating and maintenance (O and M) purposes.

Adjusting for the 1983 distortion, Entwistle's level of total operating expenditures per $1000 E.A. appears to be about half that indicated. This is also a significant increase over 1982, especially since there was a decrease between 1981 and 1982. The current level (1984 budget) is above Evansburg's, and is thus likely to be above the all villages average (after having been well below this average in earlier years).

Both villages have become comparatively big spenders in recent years, but this has been enabled, in part, by a comparatively favourable assessment base situation. At the present time, though, it appears that Evansburg has the situation in better balance, while Entwistle is having to exert itself more to cover its expenditure commitments.

Operating and maintenance expenditures (Appendix Tables 6.1, 6.2 and 6.3)

The most significant and most stable expenditure category is for operating and maintenance (O and M) purposes, i.e. not including debt charges. Internal transfer volatility has no influence on this category.

In Evansburg's case, O and M expenditures have generally comprised a bare majority of total expenditures, and as such have been of below average importance (p. A-36). O and M expenditures have, however, been increasing in per capita terms to what appears to be an above average level currently (p. A-37). The 1984 budget projection (p. A-41) indicates much increased O and M expenditures per $1000 E.A., but the associated expenditure effort still appears to be below average.

Adjusting for the 1983 internal transfer aberration, it appears that Entwistle's O and M expenditures have comprised a steadily increasing proportion of total expenditures, to a current level which is not very far removed from the average. Entwistle's O and M expenditures have been increasing in per capita terms to a level well above the average and the village has recently been at a higher per capita level than Evansburg. Entwistle has also had to make increasing expenditure efforts in this area (i.e. O and M expenditure per $1000 E.A.) to the extent that it is now around the average after having been well below average in earlier years.

Evansburg appears to be better off than Entwistle in the key area of O and M expenditure. It seems to benefit somewhat from better economies of scale, and it has more room for manoeuvre assessment-wise. Entwistle has been suffering a trend of large increases in per capita terms and in terms of the necessary expenditure effort: it is probably under greater financial strain and has fewer opportunities to bring the situation under a greater degree of control.

Internal transfers expenditures (Appendix Tables 6.1, 6.2 and 6.3)

Expenditures classified as internal transfers usually indicate the level of capital works activity which is either in progress or which is being actively planned. Little is to be gained by a detailed interpretation of internal transfers data, but they can be used to establish a broad picture of a municipality's capital financing activity. The 'all villages' average can also be employed as a rough measure of 'normal' activity levels.

Internal transfer operating expenditures were on a rising trend in Evansburg during the 1981 to 1983 period, to a level somewhat above the all villages average. 1984 budget projections indicate they will decline in importance. The Entwistle data indicate comparatively high levels of internal transfer activity in recent years, consistently in excess of the 'all villages' average.

This is due to change abruptly in 1984, when the activity is projected to virtually dry up. (See pages A-36 to A-38.)

The internal transfer expenditures for both villages have primarily been related to water and sewer system works, though Evansburg has also been involved in a paving program. The expenditures have been particularly prominent for Entwistle, leading to the speculation that it has had more 'catching-up' to do than Evansburg, and has chosen to concentrate this effort into a relatively short period.

3.4. Debt Analysis (Appendix 7):

Debt Service Charges (Appendix Table 6.4, p. A-39)

After O and M expenditures, the most analytically significant operating expenditure category is that for debt service charges. These are expenditures which cover mainly debenture debt, but which may also cover some long term debt.

Debt service charges are comparatively significant for Evansburg as a percentage of total expenditures, accounting for a steadily increasing proportion in recent years (p. A-39). They are presently at a level well above the average. Entwistle is now in a similar position after having been below average in 1981 and 1982.

Evansburg has consistently had the higher debt service charges of the two villages. Debt charges are in fact comparatively significant in Evansburg's overall expenditure picture, while Entwistle's has tended to feature more O and M and internal transfers expenditures.

Total Debenture Debt (Appendix Tables 7.1, 7.2 and 7.3)

This category encompasses the debt associated with all municipal functions. It is usually predominantly, and sometimes exclusively, water and sewer debt, though there may also be debt associated with other functions such as roads and recreation. Occasionally, it may include other debt such as that associated with the operation of a gas utility.

In the present study, the only cases of 'other utility' debt are Thorhild in the two village samples, and Manning and Smoky Lake in the small towns sample (all are gas utilities) (p. A-43). Such debt, as with all utility debt, usually constitutes much less of a burden on the property tax base than non-utility or 'general' debt. Utility debt service commitments are usually met largely from the specific user charge for the particular service, or from special municipal levies.

Evansburg's total debt per capita increased markedly between 1981 and 1983, with the major jump being between 1981/1982 (p. A-43). The current level is well above its sample average and is almost double the all villages average. Trochu is the only sample case at a higher level currently, and while Irricana and Mundare have also been higher in earlier years their per capita trend is one of steep decline, in contrast to Evansburg's steep increase. Nevertheless, the increasing per capita debt load has been offset by assessment base growth and the total debt has consistently comprised around 30% of total liabilities, and has necessitated an expenditure effort in the order of $260 per $1000

Eq. Ass. (pp. A-44, A-45). Both of these levels are significantly greater than the all villages average, but are closer to - though still somewhat above - its sample average.

Entwistle also significantly increased its per capita debt between 1981 and 1982, and the present level is higher than any in its sample. The indicated sample average should probably be reduced by about $50 per capita in each year, on account of the Thorhild gas utility, revealing Entwistle to be well above this adjusted sample average, as well as the all villages average. The latter has also evidenced a decline from 1981 to 1982, while Entwistle has registered a steep increase.

Offsetting assessment growth in Entwistle's case has been significant recently bringing the village more into line with Evansburg in terms of total debt as a percentage of total equalized assessment and as a percentage of total liabilities. The current Entwistle levels, in each case, are still somewhat below the Evansburg level, but they exceed the sample and all villages averages. Entwistle's increase trend also contrasts with the decline trend for the averages.

Water and sewer debt

A considerable proportion of Evansburg's total debt is water-and sewer- related. The proportion is well above its sample average, but is much closer to the all villages average (p. A-45). Per capita water and sewer debt has increased over the period but seems to be stabilizing at a level well above the average. The 1983 level is almost twice the nearest sample case (p. A-43). However, assessment growth has more than offset the water and sewer debt increase, as is revealed in the steady decline in the per $1000 E.A. measure (p. A-44). Even so, Evansburg still places firmly above these averages.

In Entwistle's case water and sewer accounts for virtually all (90%) the municipal debt, at a level well above the sample average, and well above the village average of around 60%. The associated per capita measure reveals Entwistle currently at a level above even Evansburg, and well over double the sample and villages averages. A similar pattern is revealed for the per $1000 E.A. measure.

Both villages are clearly under an exceptional debt load at the present time, mainly on account of recent major increases associated with water and sewer developments. The majority of the current debt is for utility purposes meaning that the burden would usually be borne by residents more through user charges and special municipal levies than general taxation. (This is not necessarily the case for the two villages as is indicated in the functional analyses, p. 3-41 to 3-60.) It should be noted that in Evansburg's case a third of the debt is for general non-utility functions, and has to be serviced from a combination of the general and special municipal taxation levies.

Debenture Debt Pattern (Table 3-4)

Total debenture debt in Evansburg's case in 1983 was borne mainly by the municipality (86.7%) and was thus supported by general taxation and other general municipal revenues. This share was well above its sample average, where the owner's share (covered by special levies) amounted to just under one-third of the total debt. Entwistle's total debt was similarly borne to a very large extent by the general taxpayers-at-large (90.3%) but it was slightly below its sample average.

The most important component of total debt for both villages was sanitary sewer, with this accounting for 57% of Entwistle's total and 37% of Evansburg's. In both cases, the proportion and associated measures vastly exceeded their respective sample averages. In both cases, too, around 90% of the sewer debt was a general tax burden: this was also the case with Entwistle's sample average, but the Evansburg sample indicated a municipality share of slightly over 50%.

The second most important component of total debt for both villages was water supply/distribution, the relevant percentage being around 30%. There was less disparity with their respective sample averages, although Evansburg tended to rank above its average on all counts, while the Entwistle percentage picture was distorted by the extremely high sanitary sewer proportion indicated above. The importance of water debt for Entwistle was brought out in the per capita and per $1000 E.A. statistics which indicated the villageas ranking above average. Virtually all the Evansburg water debt was borne by general taxation, the percentage being well above its sample average. Entwistle water debt was also borne to a very large extent by the municipality, but the percentage was below its sample average.

Table 3-4: Debenture Debt Pattern (as at end of 1983)

	Grand Total Debt			Common Services/Roads, Streets etc.[1]			
	$ p.c.	$ p $1000 E.A.	Munic. Share %	% of total	$ p.c.	$ p $1000 E.A.	Munic. Share %
EVANSBURG	1634.4	254.0	86.7	14.7	240.2	37.3	96.7
SAMPLE	1063.9	228.2	62.3	48.4	515.1	110.5	38.5
ENTWISTLE	1422.5	237.1	90.3	-	-	-	-
SAMPLE	718.3	132.9	95.5	10.4	74.9	13.9	100
EVANSBURG/ ENTWISTLE	1555.2	248.0	87.9	9.7	150.4	24.0	96.7
SAMPLE	1734.1	326.1	60.7	49.2	854.0	160.6	34.1

	Storm Sewers/Drainage[2]				Water				Sewer			
	% of total	$ p.c.	$ p $1000 E.A.	Munic. Share %	% of total	$ p.c.	$ p $1000 E.A.	Munic. Share %	% of total	$ p.c.	$ p $1000 E.A.	Munic. Share %
EVANSBURG	11.7	190.6	29.6	23.3	29.2	477.9	74.3	95.4	37.4	611.1	94.6	93.3
SAMPLE	-	-	-	-	25.1	267.5	57.4	78.2	10.4	110.3	23.6	54.8
ENTWISTLE	-	-	-	-	33.4	475.7	79.3	86.5	57.4	816.6	136.1	90.9
SAMPLE	1.4	10.2	1.9	100	56.8	408.0	75.4	96.7	21.3	152.7	28.2	87.6
EVANSBURG/ ENTWISTLE	7.7	119.3	19.0	23.3	30.7	477.1	76.1	92.1	44.2	687.9	109.7	92.2
SAMPLE	2.0	35.2	6.6	100	29.4	509.0	95.7	85.7	8.2	142.2	26.7	67.2

	Subdiv. Land/Public Housing[3]				Gas Production/Distribution[4]				All Other Functions[5]			
	% of total	$ p.c.	$ p $1000 E.A.	Munic. Share %	% of total	$ p.c.	$ p $1000 E.A.	Munic. Share %	% of total	$ p.c.	$ p $1000 E.A.	Munic. Share %
EVANSBURG	-	-	-	-	-	-	-	-	7.0	114.6	17.8	100
SAMPLE	10.0	106.9	22.9	100	-	-	-	-	8.3	89.0	19.1	100
ENTWISTLE	9.1	130.1	21.7	100	-	-	-	-	-	-	-	-
SAMPLE	19.3	138.5	25.6	100	6.9	49.9	9.2	100	17.1	123.0	22.7	100
EVANSBURG/ ENTWISTLE	3.1	48.6	7.8	100	-	-	-	-	4.6	71.8	11.4	100
SAMPLE	6.2	108.4	20.4	100	3.1	53.6	10.1	100	1.8	31.7	6.0	100

[1] No activity for Carbon, Glendon or Warburg.

[2] Evansburg, Carbon, Coronation and Smoky Lake only.

[3] Subdivision Land Devel.: Irricana, Carbon, Two Hills and Viking only.
Public Housing Operations: Trochu only.
Land/Housing/Building Rentals: Irricana only.

[4] Thorhild (Entwistle sample) and Manning and Smoky Lake (Evan.-Ent. Combo. sample).

[5] Alix: Fire, $35,003; Mannville: Gen. admin., $21,431; Trochu: Recreation and Parks, $289,329; Evansburg: Rec./Pks., $75,473; Gen. admin. $14,371; Glendon: Culture, $4,129; Thorhild: Rec. Bd., $68,974; Warburg: Culture, $139,134; Rec. Bd., $24,345; Wildwood: Gen. Admin., $17,242; Rec. Bd., $48,757; Coronation: Rec./Pks., $27,710; Smoky Lake: Fire, $93,158; Two Hills: Gen. Admin., $58,779; Fire $23,974; Rec./Pks., $32,663.

The most important debt component for Evansburg's sample was Common Services/Roads, Streets etc. at 48.4%, well in excess of the Evansburg level (15%). In common with most of its sample, Entwistle showed no activity under this heading. It may, however, be only a question of time before either village, and especially, Evansburg, will be put under pressure to take measures which will increase the significance of this category of debt.

Evansburg was unusually burdened by some storm sewer/drainage debt, which is mainly borne by benefitting property owners. Carbon was the only case in either village sample with such debt.

Entwistle was comparatively unusuel in its debt associated with the (industrial) subdivision land development. The amount involved was relatively small, especially in comparison to Carbon, which was the only case in its sample to be involved in this activity. Only Irricana, in Evansburg's sample, was active in this area.

Gas production/distribution debt was present only for Thorhild in the case of the Evansburg and Entwistle samples.

Evansburg had some other debt responsibilities (all other functions) under the general administration and recreation/parks headings. The level of activity was broadly similar to the pattern for its sample average. Entwistle had no debt other than that indicated above, although its sample indicated a fair degree of activity on average under this residual category: four out of the five in the Entwistle sample had some debt under the general administration and/or recreation/parks/culture headings.

The villages' debt pattern is clearly dominated by water and sanitary sewer debt. In addition, both villages assume the lion's share of this debt (rather than apportioning large shares to directly benefitting property-owners). Because of the roughly equal prominence of water and sewer debt in Evansburg and Entwistle, and the closeness of the relevant financial indicators, there is less likelihood that amalgamation would result in one municipality significantly subsidizing the other. This is always possible to a certain extent, however, because of the large debt share assumed by each municipality. Thus, for example, Entwistle taxpayers would end up paying for a good part of Evansburg's paving debt, though a much lesser portion of its storm sewer debt, while Evansburg taxpayers would end up paying a portion of the charges associated with Entwistle's industrial subdivision development. It seems likely that there would not be a complete cancelling out since the 1983 grand total debt picture indicates that Evansburg would be the net beneficiary, at Entwistle's expense. There is not too great a discrepancy, however, and some balance could be easily restored if, under an amalgamation plan, Entwistle was to be specifically favoured with a significant capital project, the debt for which was to be shared by Evansburg-based taxpayers.

3.5. Balance Sheet Features (Appendix 8):

Total Consolidated Liabilities/Assets (Appendix Table 8.1, p. A-47)

Evansburg's liabilities/assets per capita have grown significantly in recent years, especially between 1981 and 1982. From being well below the sample and villages averages in 1981 the Evansburg level is now significantly above these averages, underlining the major capital works activity in the recent period.

Entwistle's liabilities/assets per capita have grown even more markedly; it too was well below the village average in 1981 and is now well above that average. However, it is only slightly above its sample average, though the latter is inflated by the Thorhild gas utility assets.

Both villages have clearly become comparatively well endowed with assets in the recent period, but this has been matched with liabilities, particularly in the form of debenture debt.

Liquid and Semi-liquid Assets (Appendix Table 8.2, p. A-48)

Evansburg's main liquid assets (cash-on-hand and deposits) have consistently amounted to a small proportion of total assets/liabilities in recent years, at a level slightly above the sample average and slightly below the village average. The annual variability is brought out in the per capita measures rendering comparisons with averages relatively meaningless.

For Entwistle, the recent capital works activity has markedly reduced liquid assets as a proportion of total assets/liabilities, from 11.6% in 1981 to 1.5% in 1983. The current level is slightly below the sample average and further below the all villages average. The latter trend is repeated in the per capita statistics. In 1983 Entwistle's per capita liquid assets amounted to about half the Evansburg level. This discrepancy is largely offset by a higher level of investments, loans and advances. Evansburg has no assets/liabilities in this (semi-liquid) category while its sample average, and the all villages average, range from around 3% to around 7%. Entwistle, by contrast, is currently well endowed in this area. Its performance, however, is still less than both the village average and, especially, its sample average. This pattern also applies to the per capita data.

Both villages appear to be comparatively 'cash-poor,' though not to a major extent, in comparison with the average situations. This is probably on account of the demands associated with the concentrated capital works activity in recent years.

Operating and Capital Reserves (Appendix Table 8.3, p. A-49)

These aspects of municipal finance are liable to vary greatly from year to year and from municipality to municipality. Operating reserves in Evansburg's case have been fairly prominent recently in comparison with its sample, but generally they constitute a very minor proportion of total assets/liabilities, and Evansburg is little different from the average village situation. However, operating reserves are still more important than capital reserves in Evansburg's case, a situation which contrasts somewhat with its sample average and the all villages average.

Balance sheet items are clearly liable to large fluctuations from year to year, and wide variations from municipality to municipality. Referring to 1983 data, however, it appears that Entwistle was in better shape than Evansburg in terms of combined liquid and semi-liquid assets, and reserves-wise. If this relationship held in an amalgamation situation, Entwistle would be more of an asset to Evansburg than vice versa.

3.6. Aggregate (General and Function) Revenues Analysis (Appendix 9):

Total Aggregated Operating Revenues (Appendix Table 9.2, p. A-55)

This category includes all functionalized operating revenues and all unfunctionalized, or general, revenues such as net taxes for general municipal purposes, franchise revenues, tax penalties and unconditional grants. The pattern of finances is very similar to that for total operating expenditures (p. 3-14) and reference should be made to the discussion there.

Total General Operating Revenues

A declining proportion of Evansburg's total revenues has been in the form of general, or unfunctionalized, revenues in recent years (p. A-54). However, the current percentage level for Evansburg, based on 1984 budget data (p. A-64), is just above the average. In per capita terms the Evansburg level is also above average (p. A-55).

The Entwistle pattern of general municipal revenues has been broadly similar to that noted for Evansburg in terms of percentage of total revenues (if the 1983 aberration is ignored).

In per capita terms Entwistle general revenues have been slightly less than Evansburg's, and just below the sample average.

Total Function Operating Revenues

These revenues have been of increasing importance for Evansburg in recent years, but generally not to the same extent as for its sample. Entwistle function revenue tends to have been comparatively important in comparison with its sample (pp. A-54, A-55).

Aggregate Revenue Composition (Appendix Tables 9.3 and 9.4)

In Evansburg the most important revenue source has tended to be taxation, followed fairly closely by grants and own source revenue. In Entwistle the main revenue category has been other 'own-source' followed by taxation, with grants revenue being comparatively unimportant (p. A-56 and A-57).

In per capita terms taxation (general and special) has been above average for Evansburg and below average for Entwistle. In general terms this has also been the pattern for grants (unconditional and conditional). In regard to own source revenues per capita, however, Evansburg has performed below average across the board while Entwistle has been more typical of the average village (p. A-57).

General Revenues Composition (Appendix Tables 9.5, 9.6, 9.7)

General taxation has been of well above average importance for Evansburg, with other own-source revenue and, especially, unconditional grant revenue being of below average importance. By contrast Entwistle features above average unconditional grants and, especially 'other own source' revenues (probably on account of the Read Building), but below average general tax revenue (p. A-60).

In relation to total revenues, unconditional grants are particularly important in Entwistle's case, as are own source revenues, with tax revenue being comparatively unimportant. The latter has tended to be of much greater importance for Evansburg (p. A-58).

The prominence of general tax revenue in Evansburg's case is apparent in per capita terms (p. A-59), with the two other forms of general revenue being of below average importance. Entwistle has done much better than Evansburg in terms of unconditional grants (though its sample has tended to do even better than Entwistle). The relative importance of own source revenues for Entwistle is also brought out by the per capita data.

Function Revenues Composition (Appendix Tables 9.8, 9.9 and 9.10)

The most important revenue in function terms tends to be that from a municipality's own non-tax sources (e.g. user fees, service charges etc.). This is in fact the case for Entwistle, but in Evansburg, conditional grant revenue has also been of equal or greater importance in recent years. Conditional grants have been comparatively unimportant for Entwistle.

Other function revenue includes that from special tax levies. Evansburg has tended to rate below average in this area, while Entwistle was above average until 1983. The main residual revenue is that relating to internal transfers of funds (drawn from reserves or allowances). This item was particularly important for Entwistle in 1983 (p. A-61).

The function revenue pattern in relation to total function revenues is little different from the pattern evident above for function revenues in relation to total (general plus function) revenues (p. A-62).

In per capita terms, Evansburg has demonstrated above average conditional grant revenue and below average special tax levy and other own source revenues. By contrast, Entwistle has done poorly in terms of conditional grants but comparatively well in terms of special taxation and own-source revenue raising (p. A-63).

It is apparent that both villages are very different in terms of the revenue aspect of their municipal finances. Taxation is particularly important for Evansburg, while Entwistle has less need to tap this source on account of favourable unconditional grants treatment and a healthy own-source (non-tax) revenue-raising effort (related, in part, to the Read Building operation). Evansburg has, however, done well, in comparison with Entwistle, in terms of conditional grants. The variable use of special tax levies in the past has also tended to further differentiate the revenue raising practices of each village. Amalgamation under the present circumstances would inevitably entail significant changes for both villages, since a common set of practices would be necessary.

3.7. Taxation Analysis (Appendix 10):

Total Taxes (including grants-in-lieu of taxes) (Appendix Table 10.1, p. A-67)

These taxes are used to cover municipal levies (either the general tax or special levies) and requisition demands (mainly for school purposes). The Evansburg per capita total taxation level has been increasing in recent years and is currently well above its sample average and the all villages average. If anything, the discrepancy between the Evansburg level and the average has been widening.

Entwistle per capita total taxation has also been increasing markedly in recent years, but the level has always been below its sample average (though the extent of the discrepancy has been steadily decreasing). The present Entwistle level is still somewhat below the current village average, but is well below the present Evansburg level.

Total Municipal Levies (Appendix Table 10.2, p. A-68)

The major portion of total taxation is generally that raised for municipal purposes, rather than for requisitions. This has been the case for Evansburg in the recent period. The percentage level is currently slightly below its sample average, and around the all villages average (p. A-68). Per capita municipal levies have been on the increase for Evansburg, especially since 1983 if the 1984 budget projection holds. As such it will be at a level well above the average (p. A-57).

In Entwistle's case, municipal taxes have also been more significant than requisitions but only to a small degree. The percentage and per capita levels have been consistently below average.

Municipal taxation generally comprises around one-third of the total municipal operating revenues (p. A-56). Evansburg has generally been above this average while Entwistle has generally reflected a more average situation.

Equalized Mill Rates (Appendix Tables 10.4 and 10.5)

When categories of taxation revenue are presented in terms of per $1000 of equalized assessment, the resulting measures may be broadly construed as comparative equalized mill rates.

The Evansburg rate for total taxation declined between 1981 and 1983 to levels well below its sample average, and somewhat below the all villages average. This decline is likely to be reversed in 1984, taking it back to a more average position. Entwistle's rate also declined, but much less markedly, between 1981 and 1983. It is likely to increase slightly again in 1984 but the level is still well below Evansburg's, as well as being well below its sample average and the all villages average (p. A-70).

Most of the discrepancy between the two villages is accounted for by the municipal taxation component (p. A-71). While both villages demonstrate the same comparative pattern for municipal taxes as was discussed for total taxes, it is important to note that Entwistle's rate for municipal taxation remains well below Evansburg's. However, when taxation for requisition purposes is considered, the rate difference between the villages, and their variation from their averages, is much less marked (p. A-70).

The equalized mill rate for requisition purposes is indicated in Appendix Table 10.4, p. A-70. Evansburg's rate has generally been around its sample average and very close to the all villages average. Entwistle's rate has generally been slightly below average.

Almost three-quarters of total requisitions are generally in the form of supplementary school requisitions. Although such requisitions are liable to a fair degree of variation from municipality to municipality, they appear to be fairly stable and comparable for both villages and their averages. Evansburg's rate has fluctuated closely around its sample average and the all villages average, as has been the case also for Entwistle. The rates for each village have been quite similar despite the fact that they are in different school divisions (p. A-70).

Net Taxes for General Municipal Purposes (General Municipal Taxation) (Appendix Table 10.2)

The majority of municipal taxes is usually in the form of general taxation, rather than that raised by special municipal levies (e.g. local improvement charges, frontage charges, special assessments) (p. A-68). Evansburg has been especially reliant on general taxation in recent years consistently amounting to around 90% of total municipal taxation. This percentage level has been well above its sample average and the all villages average, though the latter has been steadily approaching the Evansburg level in recent years.

Per capita general taxation (p. A-59) for Evansburg has become well above average recently, with a further major increase budgetted for 1984 (p. A-64). General tax effort (per $1000 E.A.) by Evansburg in 1984 will also be well above average (pp. A-71 and A-73).

Entwistle suddenly became heavily reliant on general taxation in 1983, after two years of depending on this source for only about half the municipal taxation (p. A-68). The current level of around 85% to 90% is only slightly above the avereges. With the marked per capita increases in 1983 and 1984, Entwistle is now around the average (having been below average in 1981 and 1982) (pp. A-59 and A-64). General tax effort by Entwistle in 1984, despite having to increase, will remain slightly below average, and hence well below the necessary Evansburg effort (pp. A-71 and A-73).

Special Municipal Levies

Special municipal levies have generally constituted a declining proportion of total municipal taxation in recent years (p. A-68). In Evansburg's case they have always been comparatively insignificant and well below average in percentage terms, and in terms of the per capita (p. A-63) and per $1000 E.A. measures (p. A-71).

Entwistle, by contrast, relied on such levies to a comparatively large extent in 1981 and 1982 although it fell into line with the averages in 1983. In the latter year, Entwistle fell below the averages in per capita and per $1000 E.A. terms. By 1983 the per capita level of special municipal levies and the associated tax effort were very similar for both villages. This, it will be recalled, is in marked contrast to the situation as regards general taxation where Evansburg's per capita level, and associated tax effort, is much higher than Entwistle's.

Total Requisitions (Appendix Tables 10.1, 10.3 and 10.4)

Requisitions, in total, generally account for around 40% of total taxation in the average town or village, with the trend being one of slight increase (p. A-69). Evansburg's requisitions proportion increased more markedly up to 1983 to above the average. However, it is projected to fall below average again in 1984 (p. A-73). Requisitions per capita similarly increased at a faster rate than the averages, and at levels well above the averages, to 1983 (p. A-67). They will fall back in 1984. As noted, however, the tax effort necessary by Evansburg to cover requisitions has remained fairly stable and much closer to the averages (p. A-70). 1984 will see a decline in this measure (p. A-73).

In Entwistle's case, total requisitions have always constituted an above average proportion of total taxation. In per capita terms, the village statistic has gone from below average in 1981 to above average in 1983, but the associated tax effort has increased only modestly and has stayed below the averages.

Supplementary School Requisitions

This category of requisitions generally accounts for around 30% of total taxation (p. A-69) and 70 to 75% of total requisitions in the average town or village. Evansburg has tended to rank below its sample average and above the all villages average, in terms of supplementary school requisitions as a percentage of total taxation, (but this pattern was reversed in 1983). They have also generally constituted an above average proportion of total requisitions. In per capita terms, they peaked in 1982, but have been around or above the average throughout the recent period (p. A-67).

Supplementary school requisitions have constituted an increasing proportion of total taxation in Entwistle's case in recent years, but the village has always been above average on this measure. It has generally been slightly below its sample average as a percentage of total requisitions, and slightly above the all villages average. Per capita supplementary school requisitions for Entwistle have gone from below the averages in 1981 to above these averages currently.

The tax effort, measured in equalized mills which is necessary to cover supplementary school requisitions, has been comparatively similar for both villages and comparatively close to the averages (p. A-70).

Residential Property Taxes (Table 3-5)

Information was obtained to establish the actual assessment on a comparable residential property in all the cases. The reference year was 1983. Actual mill rates were applied to obtain estimates of the municipal and school taxes payable on the standard residential property.

Evansburg school taxes, at $407, placed around the middle of its sample range, but was firmly above the average. Entwistle school taxes were estimated at $304, which also placed the village around the mid-range of its sample, but somewhat below the average (though the discrepancy was smaller than was the case for Evansburg).

Table 3-5. Comparative Property Taxes 1983 (on a standard residential property)[1]

	Average assessed value of sample property $	Date(s) of Last General Assessment(s)	1983 Mill Rates (Single Family Residential) A Total Municipal Mills	B School Mills[3]	C Other Req. Mills	D Grand Total Munic. (A+C)	Estimated 1983 Property Taxes Municipal $	School $	TOTAL $
Alix	24,753	1978	19.46	9.80	1.74	21.20	525	243	768
Irricana	44,093	1981	15.89	5.93	0.26	16.15	712	261	973
Mannville	7,450[2]	1983 (1973)	73.00	67.00	10.00	83.00	618	499	1,117
Mundare	37,433	1979	16.01	11.09	0.75	16.76	627	415	1,042
Trochu	7,127[2]	1983 (1976)	74.00	34.00	4.70	78.70	561	242	803
(Avg.)							608	332	940
Evansburg	30,087	1978	22.31	13.52	2.72	25.03	753	407	1,160
Carbon	39,310	1981	11.20	6.30	0.50	11.7	460	248	708
Glendon	30,750	1978	11.21	15.99	3.00	14.21	437	492	929
Thorhild	42,147	1981	11.16	6.98	1.18	12.34	520	294	814
Warburg	36,393	1980	12.49	8.26	0.40	12.89	469	301	770
Wildwood	28,977	1979	23.50	9.81	1.79	25.29	733	284	1,017
(Avg.)							524	324	848
Entwistle	5,853	1976	58.53	51.89	9.48	68.01	398	304	702
Bassano	7,810[2]	1983 (1971)	50.91	26.69	2.40	53.31	416	208	624
Coronation	38,683	1979	16.97	6.85	2.14	19.11	739	265	1,004
Manning	42,797	1982	5.66	7.08[4]	0.78	6.44	276	303[4]	579
Smoky Lake	41,377	1980	4.14	10.20	1.95	6.09	252	422	674
Two Hills	22,287	1977	25.00	13.30	-	25.00	557	296	853
Viking	8,670	1976	98.16	33.66	4.21	102.37	888	292	1,180
(Avg.)							521	298	819

[1] The standard property in question was a 3C bungalow, about 1200 sq. ft. in area and 3 to 5 years old, on a standard residential lot. 3 sample assessments were used from each community to establish the average value indicated.

[2] The latest general assessment had to be ignored in these cases to maintain comparability and to use the 1983 mill rates specified in the 1983 financial statements.

[3] S.F.P. plus School Board Representative mill rates.

[4] Supp. school requisition for separate school board: 6.59 mills - $282.

The municipal taxes estimate includes a small amount of non-education requisitions (e.g. for planning, senior citizen lodges, etc.). For Evansburg, the municipal taxes payable were estimated at $753, higher than any in its sample and well above the sample average. For Entwistle, the municipal taxes estimate, at $398, was lower than any in its sample, and well below the sample average.

Total property taxes payable on the standard residential property in Evansburg were similarly higher than any in its sample, and well above the average. By contrast, the comparable Entwistle total was lower than any in its sample, and well below the average. The Evansburg total was 65% higher than Entwistle's.

It might be recalled that Evansburg has consistently relied heavily on general taxation while Entwistle has used special municipal levies to a greater extent. Special municipal levies would have to be added in to the above estimates to derive fully valid and comparable figures. It is not expected that such an adjustment would significantly alter the pattern already noted. In 1983 Entwistle did rely on special levies to a greater extent than Evansburg, but only to a small degree (15% as against 10%) and the per capita and per $1000 E.A. measures for both villages were very similar in 1983.

3.8. Net Costs Analysis (Appendix Table 6.5, p. A-40):

Net cost is the difference between the total cost, i.e. total operating expenditures for all functions, and the total operating revenues associated with these functions. No requisitions, nor any general, i.e. unfunctionalized, revenues are included in the net cost calculations.

In the typical average village, the net costs to be covered by general taxation and other general municipal revenues amount to between 40% and 45% of total costs. A major influence on this factor is the extent to which function-specific special levies are used to reduce function net costs, although a low figure could also indicate above average efforts to exploit other function revenue sources.

Both Evansburg and Entwistle have tended to rank above average on this measure. This has been especially the case for Evansburg, although there are signs that the trend is downwards towards the average. Their relative positions are partly a reflection of a below average reliance on special municipal levies as a function revenue source (p. A-61), with Evansburg currantly using this source even less than Entwistle. (According to 1984 budget projections both villages will be very similar on this measure, compared with the recent past when there tended to be wide discrepancies.)

The net costs of operating the average village appear to be levelling off at around $300 per capita presently. By contrast, both Evansburg and Entwistle have recorded large increases since

1981 and there is little sign, in the 1984 budgets (p. A-41), of any levelling-off. **The trend has also meant a dramatic change in both villages' comparative financial positions in relation to their samples, from below average net costs per capita around 1981/1982 to firmly above average at present.** Evansburg has generally had the higher per capita net costs of the two villages.

In equalized mill rate terms, Evansburg's net costs have tended to be above the village average, while Entwistle has been below both this average and its sample average (pp. A-40 and A-41).

3.9. Function Analyses:

Five function areas were selected for detailed financial analyses: **general administration** (F12); **transportation** services (F31/32) (i.e. roads, streets, etc. and common services/equipment pool); **water** supply and distribution (F41); **sanitary sewage** service and treatment (F42) and **recreation** services (F71/72) (including recreation board finances). **These five functions have usually accounted for well over 80% of total net costs in both villages and in their samples.** In the typical village they account for 80 to 90% of total net costs.

3.9.1. General Administration (Appendix 11)

Total Operating Expenditure

In the average village, 18% of the total operating expenditures is accounted for by the general administration function. Especially where small municipalities are concerned, this function is liable to encompass a widely varying group of ostensibly general items. These may include items grouped under the general administration heading for convenience, but which might more appropriately be accounted for under other function headings. This standardization difficulty naturally complicates the making of solidly-based comparisons. It is, therefore, not surprising that both villages have tended to deviate irregularly from the typical situation percentage-wise (p. A-77). Generalizing, however, it appears that the function currently enjoys slightly below average significance for Evansburg, with Entwistle's general administration more consistently being of above average significance.

The above pattern is in accord with the fact that Entwistle includes finances relating to a building which it owns, and rents out, for business and residential purposes. Such transactions might be more accurately accounted for under a separate function (e.g. Function 69: Land/Housing/Building rentals and other). In per capita terms, this particular factor has been estimated as accounting for over $30 p.c. on the expenditure side and around $50 p.c. on the revenue side.

The general admin. function is also liable to fluctuate significantly from year to year within individual municipalities because of occasional extraordinary expenditures, such as for consulting or legal fees. There may also be changes in accounting practices, e.g. some uitlity billing costs previously absorbed by general administration might be charged to the water and sewer functions. Similarly, some specific function revenues, e.g. various fines revenue, could be lumped into general administration. As a general impression, it appears that Entwistle's general admin. function, in common with several cases in its sample, is particularly loaded with such special influences, while this is less the case for Evansburg. The two villages do not appear to be directly comparable on this function without several adjustments which would require more detailed investigation than has been possible here.

With the above qualifications in mind, it may be noted that the typical village currently expends a total of around $110 to $120 per capita on general administration, or the equivalent of around $20 to $30 equalized mills (p. A-77). Evansburg appears to have been around or slightly below the average on both counts, while Entwistle has been consistently above average. The latter is maintained even if allowance is made for the roughly $30 per capita Read building expenses.

In relation to their sample averages, Evansburg has tended to be around or above its sample average in per capita terms, while Entwistle's sample average has been greater than the all villages average. Entwistle has always been above even this sample average (even after allowing for the Read building adjustment). The per capita pattern has generally applied to that for the equalized mills equivalents, though the disparities tend to be reduced somewhat with this particular measure.

Operating and Maintenance

The difficulties with the comparative interpretation of general administration finances touched upon above are compounded at the sub-category level. Less confidence must be placed on the standard nature of the various categories, thus limiting the value of any comparisons. For example, in the typical, average village, over 80% of the general admin. expenditures is accounted for by O and M (p. A-78). In Evansburg's and Entwistle's case, the comparable percentage has fluctuated wildly, as have their sample averages. It is, therefore, necessary to generalize broadly.

In per capita terms (p. A-79), Evansburg O and M tends to have been around or below the averages, while Entwistle has tended to be more firmly above average. This has also been the case in equalized mills terms (p. A-79), although on this measure Entwistle has not deviated so far from the average.

Internal transfers expenditure

Much of Evansburg's and Entwistle's volatility with respect to this function is due to irregular internal transfers activity. Generally this has been at a much higher level than the average. It has been particularly prominent in Entwistle's case.

Total Operating Revenues

In the typical village, it appears that less than 5% of all operating revenues, averaging around $25 p.c., are generated under this function (p. A-80). Evansburg and Entwistle have tended to manage much higher levels, usually on account of internal transfer activity. It should be noted though that around $50 p.c. of Entwistle's revenue in 1983 was due to the Read Building operation.

Own Source Revenue

This category is usually the most important general admin. revenue category, even though it usually amounts to little in absolute terms. In the present study it is mainly significant for indicating the importance of the Read Building Operation in Entwistle's case (p. A-82, F12 Other Sources Rev. Per Capita).

Net Costs (Appendix Table 11.7)

The general administration function is usually the one with the second highest level of net costs to be covered from general taxation or other general municipal revenues (the highest is usually transportation). Evansburg net costs per capita for general administration have always been above average, especially above its sample average (if the unusual 1983 is ignored). Entwistle has been more erratic by this measure, but it appears to usually lie around the all villages average, and below its sample average. However, Entwistle's net costs need to be increased by around $20 p.c. (on account of the Read Building operation) to make the figures more comparable. This adjustment would take Entwistle above the all villages average and much closer to its sample average.

In equalized mills terms, Evansburg appears to have declined to around its sample average over the recent period: it has always been close to the all villages average. Entwistle's statistics need to be upwardly adjusted by around 2.8 mills to reflect the Read Building operation. This takes Entwistle to around the all villages average, but keeps it comfortably below its sample average.

3.9.2. Transportation Services (Appendix 12):

Total Operating Expenditure

Typically, this function accounts for around 20 to 25% of the grand total operating expenditures in the average village. Evansburg appears to have entered this range in recent years, but is still well below its sample average. Entwistle is highly atypical, falling well below the village average, and even under its sample average, in terms of the percentage of expenditures accounted for by the roads and streets function (p. A-87).

In per capita terms, it is noticeable that Evansburg has just recently gone above the all villages average, but it still appears to be below its sample average, despite large increases each year. Entwistle also shows a steep increase trend, although it appears, from 1984 budget projections(p. A-95), to have peaked in 1983, and will be falling back to a level nearer its sample average, but still well below that indicated for the average village.

The per capita pattern is broadly maintained when expenditure effort in relation to assessment is considered.

Operating and Maintenance Expenditure

While 1983 data indicates a significant change for both villages, O and M expenditures have generally been the major function expenditure category by a large margin (p. A-88). In this respect, both villages have been above their respective sample averages and the all villages average. The 1983 data indicate a marked convergence to around the average, but it is too early to tell if this is the beginning of a new trend.

In per capita terms, Evansburg is now showing above average O and M expenditure, in relation to both its sample and all villages (p. A-89). Entwistle lags Evansburg somewhat, but it too went above its sample average in 1983, while remaining below the all villages average. Both villages are also making above average O and M expenditures per kilometre of local road (p. A-89). The Evansburg rate is almost double Entwistle's.

When O and M expenditure in relation to equalized assessment is considered, both Evansburg and Entwistle are seen to have been consistently below the averages, indicating the scope for greater effort under this category (p. A-89).

Debt Charges

Some of the discrepancy between both villages and their samples noted earlier is explained by reference to expenditures to service function-related debt. Entwistle has no debt under this function, whereas its sample has around 10 to 15% of function expenditures accounted for by this category (with 15 to 20% being the comparable range for all villages in aggregate) (p. A-88). Evansburg has been catching up with its sample to a slight extent in recent years, but it is still below its sample average. It clearly has not been engaged to nearly the same extent in the paving programs which appear to have been tackled recently in places such as Irricana, Mundare and Trochu.

This general pattern is repeated in per capita terms (p. A-90). Evansburg did pick up some ground in 1983, to go above the all villages average, but it still fell short of the sample average.

Internal Transfer Expenditures

Data for this category indicate that in 1983 both villages appeared to have begun to seriously address needs in relation to the roads and streets function, but it remains to be seen if this is the beginning of a new trend (pp. A-88 and A-90).

Total Operating Revenues

Function revenue for both villages has been minimal in recent years (with the exception of Entwistle in 1983, which appears to have been an aberration given the 1984 budget figure) (pp. A-91 and A-95). This situation has been well below the averages, which incorporate significant revenue activity in the form of grants, special municipal levies and internal transfers.

Special Municipal Levies

While Evansburg began tapping this revenue source, to a very small extent, in 1983, neither village has had cause to make such levies in the past. By contrast, this has been the major function revenue source for the villages respective samples, as well as for all villages in aggregate (pp. A-92 and A-93).

Grants

Most of the function revenue in the case of both villages has been in the form of grants (mainly from the provincial government) (pp. A-92 and A-93). This source has been fairly important for their samples, but generally not to the same extent as in Evansburg and Entwistle. The grants to the latter pair do not amount to much in per capita terms, so much so that Evansburg actually places below its sample average, and Entwistle also ends up only slightly above the all villages average in what was its best year of the recent period (1983).

Own Source Revenue

This source is of no, or minimal, significance for Evansburg and Entwistle, although it is usually of some, albeit small, significance for their respective samples and for the typical village.

Internal Transfer Revenue

Both villages show activity for this source in 1983, indicating that new developments are actively planned or underway, as funds are drawn from reserves or other operations (pp. A-92 and A-93).

Net Costs

Evansburg's per capita net costs associated with the roads and streets function has increased markedly in the recent period to a level which is presently well above both its sample and the all villages average. Entwistle's comparable per capita net costs have also been increasing markedly since 1981, but to a level still well below Evansburg's. Entwistle has fluctuated around its sample average, but has been consistently well below the all villages average.

3.9.3. Water Supply and Distribution System (Appendix 13):

Total Operating Expenditure

Water function expenditures typically account for between 15 to 20% of all operating expenditures in the average village. Evansburg's comparable percentage has been steadily increasing over the recent period, but it still remained below the typical range, and below its sample average, in 1983 (p. A-97). Budget figures for 1984 indicate, however, that Evansburg will probably go through the range, and become atypically high (p. A-104).

Entwistle has also seen the water function account for an increasing share of total expenditures in recent years, and while 1983 expenses appear to have been aberrantly high, the percentage involved appears to fall in the all villages range, and above its sample average.

In per capita terms, both villages have gone from well below average to about or above average in a very short period of time. The change has not been quite so dramatic in terms of per $1000 E.A., where both villages have remained below average for the most part (major exceptions being Entwistle in 1983 and Evansburg in 1984). Nevertheless, while the comparative averages for this statistic have generally been declining, the trend for both villages has been one of increase.

Operating and Maintenance Expenditure

Typically, around 40% of total water function expenditures in the average village are for O and M. Evansburg has exhibited a decreasing trend, and is now below average. Entwistle has generally been around or just below the all villages average and below its sample average (p. A-98).

O and M per capita expenditures for Evansburg have been consistently below average, and the same may be said of Entwistle if 1983 is ignored. The same pattern applies in regard to the per $1000 E.A. statistic (p. A-99).

Debt Charges

The other, equally important, function expenditure category is for debt charges. Both villages exhibit erratic trends (p. A-98). For Evansburg, the 1983 statistic is probably the most relevant, indicating a well above average proportion of function expenditure for debt charges. For Entwistle the 1981 and 1982 statistics appear to be the most relevant, indicating that it too is well above the average in the effort it has to make to service function debt.

In per capita terms, both villages currently have debt charges which are above both their sample averages and the all villages average (p. A-99).

Internal Transfer Expenditure

This is the major residual category for the water function. Evansburg has not made any such expenditures recently, while Entwistle exhibits a major level of internal transfers in 1983, distorting the percentage revenue comparisons. In general, it appears that Evansburg's sample has been comparatively active in expending for internal transfers, while Entwistle's sample has hardly been active at all (pp. A-98 and A-99).

Total Operating Revenues

In both villages, water function revenues have increased markedly as a percentage of total/all functions operating revenue (p. A-100). Both villages are now considerably above average on this statistic. In per capita terms, however, total water function revenue has remained fairly constant (if the 1983 Entwistle figure is excepted) at a level which is below average in Evansburg's case, and around or above average in Entwistle's case.

Own Source Revenue (User Charges etc.)

Typically, around 60 to 70% of the water function revenue is from a municipality's own sources, predominantly user charges (p. A-101). Evansburg appears to have been in or around this range, though the trend has been one of decrease, and it is currently below its sample average. Entwistle has usually fallen well below the typical range, and well below its sample average.

In per capita terms, own source revenues for Evansburg have remained fairly stable, despite the major expenditure increases (p. A-102). It currently appears to be below both its sample and the all villages average. Entwistle has exhibited a steadily increasing trend in per capita terms, but it still falls well below the average on both counts.

Special Municipal Levies

Evansburg makes some use of this function revenue source, but only to a comparatively limited, below average, extent in terms of percentage of total function revenue (p. A-101). Entwistle has made considerably greater and well above average use of this source, especially in 1981 and 1982 when it exactly matched function debt charges.

In per capita terms, this revenue source is also of minor and below average significance for Evansburg, but Entwistle still places above the average on these counts, even in 1983 (p. A-102).

Net Costs

In per capita terms both villages managed to run their water function at a small net gain in 1981 and 1982, while a small measure of net cost tended to be the case for their samples and for all villages in aggregate (p. A-103). In 1983 the situation changed and both villages showed above average per capita net costs for the water function. In 1984, the net costs are projected to rocket in Evansburg's case, while Entwistle is budgeting for a small decline in net costs to near or below the average (p. A-104).

3.9.4. Sanitary Sewage Service (Appendix 14)

Total Operating Expenditure

In the average village, sanitary sewage function expenditures usually account for less than 10% of total operating expenditures. In Evansburg and, especially, Entwistle this function is much more prominent, accounting for a well above average percentage of total expenditures. This pattern is maintained when per capita and per $1000 equalized assessment statistics are considered (p. A-106). The sanitary sewage function clearly looms large in both villages' finances, to an extraordinary extent.

Operating and Maintenance Expenditure

Following the recent system improvements, Evansburg's O and M expenditures for the sanitary sewage function have decreased significantly, to a level which is well below the average in terms of O and M as a percentage of total function expenditures (p. A-107). Because of the problems associated with Entwistle's new lagoon system, O and M costs have actually taken on an increased significance. They are presently at a level above its sample average, but around the all villages average, in terms of O and M as a percentage of total function expenditures.

Per capita O and M expenditures for Evansburg have been declining over the recent period to a level around the average. Entwistle's, by contrast, have shot up to a level well above the average in the first year of operation of the new system. It is three times Evansburg's per capita level. Similar conclusions may be drawn from the statistic relating expenditure and equalized assessment (p. A-108).

Debt Charges

The major sanitary sewage expenditure category in both villages is debt charges, reflecting the ongoing costs of the recent capital works. This category is of well above average significance in terms of percentage of total function expenditures (p. A-107). In per capita terms, the level in both villages is currently running at around several times the average level (p. A-108). This particular cost, and the sanitary sewage function in general, clearly have an extraordinary impact on both villages' finances, especially for Entwistle.

Total Operating Revenues

Sanitary sewage function revenues are of above average importance in both villages as a percentage of total operating revenues (pp. A-109 and A-113). The order of difference is less in per capita terms, but both villages are above their sample averages and well above the all towns average. Entwistle is also at a significantly higher level in comparison with Evansburg.

Own Source Revenue

This, being mainly user service charges, is normally the major function revenue category accounting for over half to around two-thirds of total function revenue. Both villages fall well below this average: Evansburg also falls well below its sample average, while Entwistle is possibly closer to its sample average (p. A-110).

In per capita terms, Evansburg's own source revenues for the sanitary sewer function fall slightly below both averages; Entwistle is presently about or slightly above average (p. A-111).

Grants

The very high level of expenditures on this function in the recent period has been offset, in part, by extraordinary levels of grant revenue to both villages in various years (p. A-110). This category of revenue is generally liable to wild fluctuations from year to year (p. A-111). The 1983 figures, for instance, may reflect unusually high levels related to the recent capital works. The level may not necessarily be maintained in future years. Since no stable pattern is evident it is difficult to offer a more useful interpretation.

Special Municipal Levies

This revenue source was used by both villages to an extraordinary extent in 1981 and 1982, but it experienced a great reduction in significance, for both villages, in 1983 (p. A-110). In Entwistle's case in 1981 and 1982, the levy exactly matched the then debenture service charge obligations but this correspondence was not maintained in 1983 as function debt charges shot up while the special levy decreased greatly (p. A-111). Evansburg also roughly matched the special levy revenue and the then debt service obligations in 1981 and 1982, but in 1983 the levy was significantly reduced while debt service charges remained at a high level.

In per capita terms, the special municipal levy in Evansburg's case is currently at a level which is well below the all villages average, while Entwistle is still above average. In previous years both villages were well above the per capita average (p. A-111).

Net Costs

The net per capita costs of the sanitary sewer function have been increasing steeply for both villages over the recent period, to the extent that they are both extremely above average. Evansburg's sample, by contrast, has consistently been in surplus, and while Entwistle managed this in 1981 and 1982 it is now running the sanitary sewer function at a huge operating deficit, while its sample has generally been close to breaking even. The latter has also been the case for the all villages average (p. A-112).

3.9.5. Recreation Services (Appendix 15):

Total Operating Expenditure

Typically, around 10% of the total operating expenditure of the average village is accounted for by the recreation function. In Evansburg's case, this function has tended to be of above average importance in comparison with both its sample and the all villages averages. Entwistle, by contrast, is more typical of the average village situation, and this is also the case for its sample. This pattern also applies in per capita terms and in terms of expenditure effort. Evansburg appears to be making a relatively strong effort in terms of this function, perhaps through servicing more than just its own resident's needs (p. A-115).

It should be noted that 1984 budget data indicate that 1983 may have been an unusual year for recreation finances in the case of Evansburg (p. A-122). This is especially apparent in per capita terms, the 1984 budget indicating total operating expenditures of $121.2 p.c. in comparison with the $178 p.c. in 1983. The large disparity appears to relate to well above average O and M expenditures in 1983, and it is likely that these are expected to return to more normal levels in 1984.

The 1984 budget data also indicate that 1983 may have been an unusual year for Entwistle in terms of higher expenditure levels, but the disparity is not nearly so marked as in Evansburg's case.

Operating and Maintenance Expenditures

The major recreation expenditure category is O and M, typically accounting for about 80% of total function expenditures (p. A-116). Evansburg happened to attain this level in 1983 but the more normal pattern appears to be the below average position indicated for earlier years. Entwistle fell below this level in 1983 having been above average in earlier years.

In per capita terms, O and M expenditures for Evansburg moved well above average between 1982 and 1983 (but this seems to have been an aberration), while Entwistle is on a slight declining trend to around the village average (p. A-117). This pattern also holds for the expenditure effort statistic. Discounting the 1983 Evansburg situation it appears that both villages are fairly comparable in terms of per capita O and M expenditures for recreation.

Internal Transfers (Expenditures)

The second most important recreation expenditure component is for internal transfers, but there is no clear, stable pattern, except that they have been of declining importance in Evansburg's case, and of increasing importance in Entwistle's case (suggesting that Entwistle may be gearing up for an increased effort in this service area) (p. A-116). Recently both villages have been exhibiting well above average activity in this particular expenditure category in per capita terms (p. A-117).

Debt charges

Entwistle has no recreation-related debt to service, while Evansburg has some which amounts to only a little more than the typical village situation. It is about average in comparison with its sample, while Entwistle is atypical of its sample.

Total Operating Revenues

Typically, the recreation function accounts for less than 10% of the grand total operating revenues in the average village (p. A-118). In Evansburg's case, recreation revenues presently account for double this level, mainly on account of grants from other local governments, while for Entwistle the proportion has generally been below the typical level (although this will change in 1984, according to budget data) (p. A-122). This pattern is repeated in per capita terms (p. A-118).

Grants

This is the sole recreation revenue source in Evansburg's case, about half coming from the provincial government with the other half in the form of contributions from other local governments using the Evansburg facilities. The grants component is much less significant in Entwistle's case, the village ranking well below the average, while Evansburg ranks well above the average (p. A-119). The 1984 budget data suggest that, in per capita terms, Evansburg is likely to fall back closer to the pre 1983 level, although it is still in an above average position (pp. A-120 and A-122).

Own Source Revenue

Entwistle raises a significant proporiton of its recreation function revenue from its own sources (i.e. non-grants, non-taxes) (p. A-119). The level involved is well above the average, though it has been tending to decline, in percentage terms, over the recent period (especially between 1982 and 1983). Evansburg's lack of revenue from this source is highly atypical in relation to villages generally, but three cases in its sample (and three cases in the Entwistle sample) are in a similar position.

Internal Transfers (Revenues)

Entwistle showed some activity in this category in 1983, indicating that some new development can be anticipated. In the typical village, internal transfer revenue activity is negligible for this function (pp. A-119 and A-120).

Net Costs

The net costs of recreation, being effectively the general tax costs of the service, amount to the difference between total operating expenditure and total operating revenue. In the typical village, net recreation costs have recently been around $15 to $20 per capita, or 3 to 5 (equalized) mills. **Neither Evansburg, Entwistle nor their samples are typical of the average village situation** (p. A-121).

Evansburg's per capita net expenditure fell markedly over the recent period, from very much above average in 1981 to well below average in 1983, but the latter appears to have been an aberrant year. Current budget data indicate that Evansburg will return to its well above average position in 1984 (p. A-122). **Entwistle's per capita net expenditure also declined, if to a much less marked extent, between 1981 and 1983, but it appears from budget data that it will show an increase in 1984 to a level close to Evansburg's, and hence also well above the averages.**

In terms of equalized mills, the disparity from the averages tends to be less marked. Ignoring 1983, Evansburg appears to be currently around its sample average, and slightly above the all villages average. Entwistle is in a roughly similar situation, and, additionally, will be similar in level to Evansburg in 1984.

CHAPTER FOUR. COMPARATIVE MUNICIPAL FINANCES - EVANSBURG AND ENTWISTLE IN COMBINATION

4.1. Introduction:

The previous chapter featured a comparative analysis of the municipal finances of each of the villages in relation to specially selected samples for each. The present chapter shifts the focus to the combined finances of Evansburg and Entwistle, hereafter referred to as 'Evan-Ent', thus roughly simulating an amalgamation situation. The comparative base also shifts to a specially selected sample of small towns having a similar population to Evan-Ent. In addition, the general average referenced is that for all towns, rather than for all villages. In this respect, it should be noted that the average Alberta town population was 2971 in 1983. With a combined population of 1252 in 1983, Evan-Ent would, therefore, be a rather small town.

The small towns used in the Evan-Ent sample were selected on the same basis as that employed for the separate village samples. They are Bassano, Coronation, Manning, Smoky Lake, Two Hills and Viking. Again, with hindsight, it is considered that a larger sample might have been more useful to smooth out the effect of the incidence of extraordinary financial occurrences, and, in particular, to lessen the effect of the involvement of Manning and Smoky Lake in a gas utility. To a large extent, however, it has been possible to eliminate the related gas utility finances from the data used in the financial analyses.

4.2. Background Data:

4.2.1. Socio-Economic Profile Highlights

Reflecting on some of the data presented in Chapter 2 it is clear that Evan-Ent has been characterized by very fast population growth, in comparison with its sample, over the past decade (Appendix Table 1.2.2, p. A-5). For example, between 1976 and 1981 Evan-Ent's average growth per annum was over twice its sample average. The only other town in the sample to have done comparably well was Bassano, the representative from Regional Resources Project #1.

Evan-Ent's population is also comparatively young in relation to its sample, with a relatively low proportion of the population over age 45. As discussed in the previous chapter, the combination of relatively rapid population growth in the last decade or so, and a comparatively young population, has constituted a force generating pressure to undertake new capital works, and a demand for relatively more services, (and/or relatively higher service levels), to be provided municipally.

Evan-Ent, in comparison with its sample, is seen to have a relatively: high proportion of rented dwellings; low proportion of owner-occupied dwellings; low average dwelling value; low proportion of single-family dwellings; and a high proportion of dwellings built since 1971. The community appears to have been comparatively lively and fluid, probably with much to-ing and fro-ing of population, thus accentuating the expectation of continuing growth and the sense of marked change from the status quo.

Based on data for 1980, it appears that Evan-Ent householders and workers would be comparatively well off in income terms. Renters appeared to be under some strain, however, with a relatively high proportion having to pay rents amounting to greater than 25% of household income. Rents tended to be slightly above average in fact. Owner-occupiers, by contrast, faced below average shelter payments, and a very low proportion of such households had payments exceeding 25% of household income.

It is difficult to tell if the above 1980 income pattern still holds true in 1985. If it does, the relatively high proportion of renters may be expected to be especially sensitive to any tax increases that might be associated with amalgamation - always assuming that renters are as attached to their community as owner-occupiers. At any rate, it appears that achieving a consensus on the subject would be no easy matter since there appear to be several possible poles of opinion, e.g. newcomers versus old-timers, and renters versus owner occupiers in addition to the basic Entwistle versus Evansburg. For example, renters are particularly numerous in Entwistle, in a community which is not particularly well off generally in terms of household income. It might be difficult to convince such a group of the merits of amalgamation, and this, coupled with the natural resistance of older, established Entwistle residents to any significant change from the status quo would certainly reduce the likelihood of a consensus favouring amalgamation, unless the financial terms appeared particularly reasonable.

An Evan-Ent combination would have a relatively strong fiscal capacity in comparison with its sample. This is partly the result of above average growth in assessment over the past five years. However, Evan-Ent would not have nearly such a good assessment mix in comparative terms: its sample tends to have a significantly greater proportion of assessment classed as non-residential. Any costs associated with amalgamation would tend to have to be borne disproportionately by residential tax-payers. In general, it appears that both villages in combination need to, (and have the scope to) significantly increase their non-residential assessment base. As this is achieved, amalgamation may become more feasible because of the existence of an even stronger and, more importantly, a more diversified tax base. Such an assessment picture could be realized through closer inter-municipal cooperation, which might end up paving the way for a formal amalgamation.

4.2.2. Infrastructure and Staffing (See Tables 3-1 and 3-2, pp. 3-7 and 3-8)

Mainly because of recent annexations, and especially the large annexation by Evansburg in 1983, the population density of Evan-Ent is below average at present. If anything, this would tend to increase per capita municipal operating costs in comparison with a more average situation. This might be offset by below average costs per kilometre of local road. Evan-Ent would benefit from a relative wealth of primary highways (16 and 16A) which happen to serve municipal needs. Evan-Ent would also inherit the apparently favourable local geography and terrain factors which enable the combined community to get by with a below average extent of water and sewer mains.

Largely because of the Entwistle factor an Evan-Ent combination would be faced with the costs of administering an above average level of taxable parcels. This would have to be handled by what appears to be a below average staffing level (although this particular sample average may be unduly inflated by the gas utility operations of Manning and Smoky Lake). The higher sample average may also be a reflection of the fact that larger municipalities tend to have to provide more services, or a higher level of services, than those demanded or expected in smaller communities. It also appears that amalgamation of Evansburg and Entwistle has the potential to increase overall municipal staffing efficiency, but not necessarily through reductions in existing staff numbers. If anything, there seems to be the possibility that Evan-Ent would be more understaffed than overstaffed. These interpretations need to be qualified by doubts surrounding the accuracy and consistency of the reporting of the basic data, and by the knowledge that municipal staffs are liable to vary greatly depending on the extent to which servicing may be contracted out, or on the extent of volunteer involvement.

4.2.3. Municipal Services Profiles (See Table 3-3, p. 3-12)

Evansburg and Entwsitle in combination would appear to provide a fairly similar range of services to that provided in comparably sized and located small towns. There is little which is out-of-the-ordinary in either Evan-Ent or in its sample generally. Coronation is something of an exception on account of its activity in relation to airport services and land/housing/building rentals. Manning and Smoky Lake are major exceptions on account of their gas utility operations.

A few sample cases appear to observe relatively more detailed function financial accounting, giving the impression that they may be undertaking more functions than others, but these functions are probably also undertaken elsewhere, and accounted for under other headings, e.g. F61 municipal planning, F62 community services.

Evan-Ent appears to constitute a satisfactory basis for a small town municipal operation. It already provides a wide range of services, but it is difficult to tell, without much more detailed investigation, if these services are provided at comparable levels or standards. For example, it seems likely that Evan-Ent at present would have below average service levels in terms of roads, streets, sidewalks, etc. (given the large difference, from the sample average, in expenditure levels), but on the other hand, its water and sewer system capacity is probably well above average (because of the recent capital works).

4.3. General Expenditures Analysis (Appendix 6):

Aggregate operating expenditures

Over the recent period, it appears that Evan-Ent would have been a comparatively small spender, in relation to both the sample and the all towns average (p. A-37). This would tend to indicate that the two villages in combination do not actually offer, at present, the same wide range of services, and/or the service levels provided fall below the average. If Evan-Ent was incorporated as a small town and the residents had the same expectations as other small town residents, it seems likely that higher expenditure levels would soon result. There would appear to be some room, assessment-wise, for the necessary extra expenditure effort. At present Evan-Ent ranks well below its sample average in terms of expenditures per $1000 of equalized assessment (p. A-38).

Operating and maintenance expenditures

Evan-Ent expenditures for O and M purposes, the major sub-category, follow broadly the same pattern as for total expenditures, for apparently similar reasons. There is no indication of any significant economies of scale that might be achieved through amalgamation, although Evan-Ent appears to be rapidly closing in on the per capita averages (p. A-37). Some economies of scale may, therefore, open up over the next few years: these could eventually be tapped through amalgamation, but, in the interim, some might be harnessed simply through closer intermunicipal cooperation.

Internal transfers expenditures

This category of expenditures tends to be a source of volatility in the municipal finances. It is difficult to interpret in a meaningful way but it needs to be borne in mind for its periodic distorting influence, e.g. Evan-Ent in 1983 (pp. A-36, A-37 and A-38). The 1984 budget projection indicates that this category is becoming much less important for Evan-Ent after being very prominent in earlier years (p. A-41).

4.4. Debt Analysis (Appendix Table 6.4, p. A-39; and Appendix 7):

Debt service charges

Although debt service charge expenditures have increased markedly for Evan-Ent since 1981, they are presently still below the sample average (but above the all towns average) (p. A-39). Evan-Ent compares even more favourably with its sample when debt service expenditures are related to assessment. This at least would indicate some small scope for financing of any capital works activity that might have to be incorporated into an amalgamation strategy to ensure a better balancing of costs and benefits. For example, if amalgamation was attempted at present the average Entwistle resident would face significantly increased debt service charge commitments, while the average Evansburg resident would benefit through decreased obligations in this area. Before Entwistle residents could be expected to give their blessing to amalgamation there would have to be some provision for measures which resulted in an equalization of debt burdens across the amalgamated community.

Total Debenture Debt

Evan-Ent's total debenture debt increased markedly between 1981 and 1982 to a current level which is roughly in line with the sample average (and well above the all towns average) (p. A-43). The effect of this large increase has been cushioned by assessment growth, to the extent that Evan-Ent ranks firmly below its sample average on statistics relating total debt and equalized assessment (p. A-44). Nevertheless, the current level, with debt constituting around 25% of the equalized assessment, must be considered high, especially in relation to the all towns average which has been decreasing recently. Evan-Ent's total debt also amounts to a relatively high percentage of total liabilities compared with the average town. At around 28% the level is in line with its sample average (p. A-45).

These debt statistics indicate that both villages, separately and in combination, are at or near the danger level as far as their debt picture is concerned (the situation is somewhat more serious for Evansburg because of its higher levels on the statistics). It is small consolation that some individual village sample cases, and the small towns sample as a whole, are at higher levels, since they are certainly in dangerous debt circumstances. The main point to be drawn is that there would actually be little or no debt capacity available to help launch an amalgamated Evan-Ent at the present time. This might well preclude the type of transitional capital works programming discussed in the previous section.

Water and sewer debt

Evan-Ent's debt is strongly dominated by water and sewer debt. Its sample tends to have a more diversified debt pattern, and the sample cases are possibly more rounded municipal operations as a result (p. A-45). The recent water and sewer debt commitments have severely restricted the ability of Evan-Ent to undertake the new capital works that would make such an amalgamated entity comparably 'rounded.'

Per capita water and sewer debt for Evan-Ent is almost double the sample average and almost triple the towns average (p. A-43). The expenditure effort required to service this debt is 50% greater than the sample average, and over 150% greater than the town average (p. A-44). It seems that the water and sewer debt would be a millstone around the neck of Evan-Ent for many years to come, just as it is currently a millstone around Evansburg and Entwistle on their own.

There is an outside possibility of isolating this debt if both villages were ever to integrate their water and sewer systems, especially if the services were also provided to parts of other municipalities. This situation could provide the basis for a regional services commission which would have representation from all participating municipalities, and would control all operations apart from internal water distribution and sewage collection. The commission would assume all the debt associated with the major plant and trunk mains, and would levy standard wholesale service charges to cover these costs and the other operational costs. The benefitting municipalities could cover these wholesale charges from whatever source suited them, e.g. user charge supplement and/or general taxation. (At the moment, both villages heavily subsidize their water and sewer operations from general revenues. If they were to be fully self-financing user charges for sewer services would have to roughly triple, while water charges would have to roughly double.)

Debenture debt pattern (Table 3-4, p. 3-23)

Mainly on account of the undue prominence of water and sewer debt, a relatively large share of Evan-Ent's debt would be borne by the municipality rather than benefitting property owners. For the sample, the municipal share of the total debt is 60%, compared with the nearly 90% for Evan-Ent. This pattern accentuates the difficulties associated with equalizing each village's debt burden that would have to be faced in any amalgamation strategy. The problem would be much less if a significant share of each village's debt was borne by special levies on benefitting property-owners.

The major function, debt-wise, for Evan-Ent's sample is transportation services (roads, streets, etc.). Entwistle has no such debt, and Evansburg's is at a very low level in relation to its sample. As a result Evan-Ent's per capita debt for roads and streets is only one-seventh its sample average. In addition, this relatively small extent of debt is borne almost exclusively by the municipality. By contrast, the municipal share is only one-third in the sample situation.

Evan-Ent appears to be roughly similar to its sample as far as water debt is concerned, at least in comparison with the sewer debt situaton. In fact, sewer debt would almost be as important for Evan-Ent as roads/streets debt is for its sample: sewer debt would clearly be a major force in the finances of Evan-Ent.

Evansburg's storm sewer debt is significant enough to take Evan-Ent well above the sample average in this area, whereas Entwistle's debt associated with the industrial subdivision land development takes Evan-Ent to around the sample average for this type of function. Evansburg's various debt for 'all other functions' would place Evan-Ent above the sample average on this residual category.

As discussed in the previous chapter (Section 3.4.), the various debt-related differences between the two villages noted above balance out to a large extent, reducing the likelihood that amalgamation would result in one municipality subsidizing the other in a major way. This is not to say, however, that the net difference would not be significant especially for Entwistle. And the earlier discussion (p. 4-9) indicates that there is not sufficient debt capacity, at present, to enable any transitional capital works programming involving debentures.

4.5. Balance Sheet Features (Appendix 8):

Total Consolidated Liabilities/Assets

Evan-Ent's per capita liabilities/assets have increased markedly since 1981 to around the sample average currently. The level is now well above the all towns average (p. A-47).

Total Cash-on-hand and Deposits

Evan-Ent has tended to be well above average in terms of liquid assets in recent years, both in relation to its sample and to the all towns average. It so happened that at the end of 1983 it was Evansburg which was the main influence in the Evan-Ent statistic. On this particular measure, therefore, amalgamation would be in Entwistle's interest assuming the 1983 relationship held (the picture would have been very different in 1981) (p. A-48).

Total Investments, Loans and Advances

Entwistle is the sole contributor to the Evan-Ent statistic on investments, loans and advances (p. A-48). The combined entity lies well below average on this measure. In this case, Evansburg would be the beneficiary from amalgamation if the late 1983 relationship held firm.

If both the above categories are combined and regarded as at least 'semi-liquid' assets, Evansburg would be the net beneficiary from amalgamation in this area. Also, Evan-Ent would appear to have been consistently 'cash-poor' in comparison with its sample. There would therefore be relatively little ready cash to smooth the amalgamation process.

Operating and Capital Reserves

These categories have a history of wild fluctuations from year to year and from municipality to municipality. At the end of 1983, Evan-Ent's operating reserves per capita were above average, largely on account of Entwistle's contribution. At the same time, Evan-Ent's capital reserves per capita were well below average (p. A-49).

Given the situation at the end of 1983, for reserves in general, it appears that amalgamation would have benefitted Evansburg at Entwistle's cost. Evan-Ent would also have been below average in comparison with its sample, further reducing any cushion that might be helpful in an amalgamation process.

4.6. Aggregate Revenues Analysis (Appendix 9):

Total Municipal Operating Revenues

This category includes all functionalized operating revenues and all unfunctionalized, i.e. 'general,' revenues. The pattern of finances is very similar to that for total operating expenditures (p. 4-7)

Total General Municipal Revenues

About half of Evan-Ent's total revenues over the recent period have been general revenues. The sample average by contrast is closer to one-third (while the all towns average is intermediate at around 40%) (p. A-54). **A combined Evan-Ent might well therefore find it appropriate to develop functionalized revenue sources to a greater extent than at present. Greater attention would have to be given to budgetting for increased cost-recovery on a function basis.**

In per capita terms Evan-Ent is now firmly above average in its general revenue-raising (having been below average in 1981), even in comparison with the all towns average.

General (Municipal) Taxation Revenues (Net taxes for general municipal purposes)

The main general revenue item is usually general taxation. Evan-Ent has been above the sample average, but below the all-towns average, in per capita terms (p. A-57). For municipal taxes generally, i.e including special levies, Evan-Ent actually rates below both averages in per capita terms. These taxation patterns are discussed in detail in Section 4.7 (p. 4-16).

Own Source (Non-tax) Revenues

This category includes all non-tax and non-grant revenue, whether functionalized or general in nature. It is also something of a residual category in that it also includes some miscellaneous 'other' revenues of largely minor significance. Both villages differ greatly in the use of this revenue sources, with the Evansburg performance being well below average and Entwistle rating slightly above average. In combination Evan-Ent is revealed as being well below average in terms of own sources revenue per capita (p. A-57). There would therefore appear to be some scope for increasing the significance of this item, possibly through more realistic user service charges. The scope appears to be greater for Evansburg.

Unconditional Grants

Because Entwistle appears to be comparatively favoured in this area, while Evansburg is comparatively disfavoured, Evan-Ent ranks around the average in terms of the per capita level of unconditional grant revenue (p. A-59).

The main grant, but not necessarily the sole unconditional grant, is the Municipal Assistance Grant. A new formula is being used which is intended to produce more equitable distribution. At present Entwistle is an inequitably high grant case and is likely to remain frozen at the present level for some years, while Evansburg is presently receiving slightly less than the equitable level and is likely to pick up some small annual increases as long as this situation persists. Upon amalgamation, it is likely that Evan-Ent would receive the calculated equitable level, which could possibly be less than the sum of the current unconditional assistance grants to each village.

Conditional Grants

Evansburg has consistently done better than Entwistle in terms of conditional grants, to the extent that Evan-Ent is currently ranking around or above average as far as the percentage importance and per capita level are concerned (pp. A-61 and A-63). Both measures are liable to significant annual fluctuations however.

Internal Transfers

This category is sometimes significant to complete the overall revenue picture in certain cases in certain years, e.g. Evan-Ent in 1983 (p. A-61). It does not lend itself to meaningful interpretation, however.

4.7. Taxation Analysis (Appendix 10):

Total Taxes (including grants-in-lieu of taxes)

Where total taxes are concerned it needs to be recalled that Evansburg and Entwistle are at opposite extremes: in per capita terms Evansburg has been firmly above average, while Entwistle has been firmly below average (p. A-67). The Evan-Ent statistic, being an average of them both, is somewhat unreal, therefore, since it implies a preparedness by Entwistle taxpayers to accept much higher per capita taxation levels while not minding that Evansburg taxpayers would, at the same time, be enabled to realise a reduction in taxation levels.

Setting aside this critical reservation, which applies to all the taxation comparisons, it appears that Evan-Ent currently would be slightly below its sample average in terms of per capita total taxation. Note, however, that Evansburg on its own has been above even the small towns sample average since 1982: in fact it has not been far off the all towns average, despite the fact that the population of the average town is three to four times that for Evansburg.

Total Municipal Levies

Around two-thirds of Evan-Ent's total taxation is in the form of municipal levies (as distinct from being requisition-related) (p. A-68). This is fairly comparable with its sample, although Evan-Ent has tended to be below average. In per capita municipal taxation terms, Evan-Ent has fallen more firmly below average than was the case for total taxation (p. A-57). Evansburg does not stick out quite so much, indicating that a large part of the explanation for its high per capita total taxation levels has lain in the area of requisition demands: nevertheless, the 1984 budget data projection is for a much increased disparity between Evansburg and Entwistle in regard to the municipal component of total taxation (p. A-73).

Equalized Mill Rates

When categories of taxation revenue are presented in terms of per $1000 of equalized assessment, the resulting measures may be broadly construed as comparative equalized mill rates.

The Evan-Ent requisitions rate has fluctuated around the sample average, but has generally been just below the all towns average (p. A-70). The 1984 budget data indicate a large decrease from 1983 to a well below average situation (p. A-73).

The main requisition is the supplementary school. Evan-Ent's rate has generally been around or slightly below the sample average, and always below the all towns average (p. A-70).

The overall mill rate picture would seem to indicate that, on paper at least, there is some 'tax room' available in comparison with the sample cases. However, the sample towns average rates are usually much higher than the all towns averages, raising the possibility that the sample represents cases which are comparatively stressed financially. The sample does appear to be dangerously indebted, for example, with the relatively high equalized mill rates probably reflecting large debt servicing obligations. It would, therefore, be more prudent to refer to the all towns average as being more representative of more normal financial conditions. In this respect, it should be noted that 1984 budget data indicates that Evan-Ent is now above the all towns average in terms of the key municipal taxation statistic. The 'tax room' that may have eased an amalgamation appears to have evaporated.

Net Taxes for General Municipal Purposes

In comparison with its sample Evan-Ent raises a much larger proportion of its municipal taxes by the general levy, rather than by function-specific levies, but it is not so far off from the all towns average (p. A-68). The general tax levy per capita for Evan-Ent has tended to be slightly above the sample average but below the all-towns average (p. A-59). The comparable equalized mill rate has fluctuated around the sample average (p. A-71): it is due to go well above average in 1984, mainly on account of Evansburg's large increase in this area (p. A-73).

Special Municipal Levies

Special municipal levies are of relatively minor importance for Evan-Ent in comparison with the sample. There would appear to be scope for greater use of this revenue source by both villages, individually and collectively (p. A-68).

Total Requisitions

Requisitions have accounted for between 35 and 45 per cent of Evan-Ent's total taxes in recent years (p. A-69). It has been above the sample average, and around or slightly above the all towns average. Per capita requisitions for Evan-Ent have also tended to fluctuate about the sample average (but below the all towns average): in 1984 they are expected to be below average (pp. A-67 and A-73).

Supplementary School Requisitions

Supplementary school requisitions for Evan-Ent have constituted an above average proportion of total taxation in comparison with its sample, but a generally below average proportion in comparison with the all towns average (p. A-69). This pattern holds in per capita terms (p. A-67). It is interesting to note that both villages will deviate significantly for this statistic in 1984 (p. A-73): Entwistle is anticipating a large increase, while Evansburg is expecting a decrease. The equalized mill rate statistics remain close however (p. A-70).

Residential Property Taxes (Table 3-5, p. 3-38)

The comparative estimates of property taxes on a standard residence confirmed Evansburg as a relatively high tax case, and Entwistle as a relatively low tax case, at least as long as local improvement and frontage charges were excluded. If allowance was made for Evansburg's relatively limited reliance on such special levies, Evansburg would not be exposed as such an extreme case. There is little doubt, however, that its municipal taxes and total taxes would still be well above the sample average. If the same type of allowance is made for Entwistle, its sample average would be increased slightly, further underlining its very low residential tax burden.

Consideration of the special municipal levy factor indicates the need for a fairly large upward adjustment of the small towns sample average shown in Table 3-5. Again, though, it is thought likely that Evansburg would still be revealed as being above the adjusted municipal and total tax averages for the small towns sample. Entwistle, by contrast, would be shown in an even more favourable light in comparison with this average.

These comparisons reinforce the point that amalgamation of both villages would entail a much increased residential property tax burden for Entwistle taxpayers, while Evansburg taxpayers would experience some relief from their very high tax load. This leads to the question whether there might be any redeeming factors in Evansburg's situation, e.g. more services or better services which Entwistle residents would become privy to as a result of amalgamation. This question is touched upon in the functional analyses (Section 4.9).

4.8. Net Costs Analysis (Appendix 6, p. A-40):

Net Costs as a Percentage of Total Costs

Mainly because of both villages' limited reliance currently on function-specific special levies and local improvement/frontage charges, the overall net costs of the Evan-Ent municipal operation constitute an above average proportion of total costs, i.e. total municipal function expenditures. The average town has net costs amounting to around 40% of total costs: Evan-Ent has tended to be over 50% while its sample has been around 30%. These net costs have to be balanced from general municipal revenues, and in particular from general taxation.

Net Costs Per Capita

Both villages have been roughly similar in terms of per capita net costs, which is possibly surprising given their highly polarized situations in taxation terms. This similarity overlooks the fact that Entwistle has generally performed much better than Evansburg in terms of unfunctionalized own source revenues and unconditional grants. Their contribution has reduced the amount of general taxation needed to balance the budget.

Evan-Ent's per capita net costs have consistently exceeded the sample average, but they have been very similar to the all towns average (the discrepancy between the two averages appears to be due to the differential importance of special levies).

The per capita net cost statistic is mainly important for helping to assess the comparative extent of the general revenue demands generated by specific functions. In the average small town, transportation services, followed closely by general administration, and then at a greater distance by recreation, are the major net cost generators. This general pattern holds for Evan-Ent, but it is complicated by the undue importance of water and sewer costs: in the average town these particular functions tend to generate negligible net costs.

Net Costs Per $1000 Equalized Assessment

The equalized mill rate equivalent for net costs indicates that Evan-Ent has consistently placed below the sample average, but above the all towns average. Again, this could be a function of the high level of indebtedness among the sample cases, indicating that it would be more prudent to refer to the all towns average as a better guide to more normal small town situations.

4.9. Function Anslyses:

The same five major functions undertaken by Evansburg and Entwistle were subjected to detailed comparative financial analyses involving the combined village finances in relation to the small towns sample. These five functions accounted for around or over 80% of the net costs incurred by Evan-Ent and by its sample, although other functions made their influence felt in the case of the all towns average where the big five functions comprised 70% or thereabouts of total net costs.

4.9.1. General Administration (Appendix 11)

Total Operating Expenditure

The extensive qualification of the general administration data noted in the separate villages comparison (p. 3-41) applies with possibly greater force in the comparison of the combined Evan-Ent finances with the small town sample and the all towns data. Larger municipalities tend to have more detailed and more functionalized accounting of their finances, lessening the loading of the general admin. function which appears to be quite common in villages. One result is that general admin. expenditures accounts for a lower percentage of total operating expenditures in the case of the town sample and the all towns average (p. A-77). Evan-Ent exhibits a percentage which has been consistently well above its sample average, and above the towns average. This pattern is maintained in per capita and equalized mill terms, even after a mental adjustment for the effect of Entwistle's Read Building Operation (p. A-77).

Operating and Maintenance Expenditures

Expenditure categories under general administration for Evan-Ent must be subject to the same high level of reservations stated in the separate villages comparison (p. 3-44). Generally, however, Evan-Ent has shown a below average percentage of total expenditures in the O and M category (p. A-78). In per capita and equalized mills terms Evan-Ent has been usually well above the all towns average and above the sample average (p. A-79). There may therefore be some scope for economies of scale to be realised under the general administration heading if the two villages amalgamated.

Internal Transfers Expenditures

Evan-Ent has exhibited a well above average level of activity under this category, a level which has just happened to average out at around one-third of total function expenditures. However, Entwistle has been the major contributor to the Evan-Ent statistic (p. A-78).

Total Operating Revenue

This tends to have been above average, in importance and level, for Evan-Ent, with the 1983 situation reflecting an extraordinary level of internal transfer activity (p. A-80).

Own Source Revenue

Largely on account of the revenues Entwistle derives from the Read Building, Evan-Ent's own source function revenue is of above average importance, in relation to the all-towns average especially.

Net Costs

The Evan-Ent finances are understated by approximately $6.4 p.c. and by 1 equalized mill, on account of the Read Building. Such allowances make little difference, however, since Evan-Ent exhibits well above average net costs per capita; and above average net costs in terms of equalized mills (p. A-83).

Larger municipalities appear to be capable of realizing a lower level of general admin. net costs than very small villages such as Entwistle and the Entwistle sample. However, the Evansburg

sample has somehow managed commendably low net costs in this area, suggesting that population size is not a major factor. Much probably hinges on the degree of functionalized accounting which is practiced and whether general admin. is bearing some revenues and expenditures which might best be accounted for under a different function heading.

Internal transfer activity has tended to complicate a useful comparison of both villages with one another and with their samples. The Read Building operation also complicates comparisons involving Entwistle.

Even if internal transfers are discounted no regular pattern emerges vis-a-vis Evansburg and Entwistle. For example, the latter had the lower net costs by a large margin in 1981, but the situation was reversed in 1983. In 1982 both villages happened to be virtually identical in terms of the net costs of general administration. It is therefore not possible to interpret clearly whether amalgamation would be particularly advantageous or disadvantageous - in financial terms - to either village, from a general administration perspective. Recall, however, that the interpretation of the staffing statistics (sections 3.2.2 and 4.2.2) indicated that there may be some potential for mutual benefits from cooperative use of municipal staff.

4.9.2. Transportation Services (Appendix 12)

Total operating expenditures

Largely on account of Entwistle's well below average performance for this function, an Evan-Ent combination would rank below the all towns average, and well below the relevant sample average in terms of the percentage of total expenditures accounted for by the transportation services function (p. A-87).

The large disparity between Evan-Ent and the sample small towns is further revealed in the per capita data. The only sample case that approaches the low level of Evan-Ent is Manning; the others are solidly in excess of Evan-Ent, some by considerable amounts. There is less disparity with the all towns average, partly, it seems, because the latter has reached a plateau. The same general pattern pertains for expenditure effort, in relation to assessment, for this function. In general, it appears that there is a strong potential for much increased service demands in this area by both villages.

Operating and Maintenance Expenditure

The combined Evan-Ent O and M expenditure on the roads and streets function was of about average importance in 1983 (after having been well above average in 1981 and 1982) - at least in relation to all towns (p. A-88). O and M has been consistently less important in percentage terms as far as the small town sample has been concerned. However, in per capita, per kilometre and per $1000 E.A. terms, Evan-Ent has been consistently short of the comparable sample average statistics (though more in line with the all towns average) (p. A-89). Therefore, even in O and M terms, an Evan-Ent would have some ground to make up in comparison with its peers. The possibility of economies of scale does not enter the picture because of the more basic need for a higher service level and greater effort to match the current performance of comparable small towns.

Debt Charges

Mainly because of Entwistle's debtlessness in this function, though also on account of Evansburg's below average situation (in comparison with its sample), an Evan-Ent combination would rank well below average in terms of debt charges as a percentage of total function expenditures (p. A-88). This pattern is repeated in per capita terms (p. A-90). The discrepancy is particularly marked in relation to the small towns sample where Evan-Ent falls well below even the lowest sample case situation. There is clearly much to be done in this service area before an Evan-Ent could come close to matching the effort of comparable small towns.

Internal Transfer Expenditure

The 1983 figures indicate that Evan-Ent is actively planning and tackling major improvements in this service area after some years of neglect. By contrast, its sample cases appear to be generally winding down action on roads and streets work, after several years of intensive activity.

Total Operating Revenues

Mainly on account of comparatively limited capital works under this function in recent years, the combined Evan-Ent finances indicate minimal revenue for the roads and streets function (p. A-91). This contrasts extremely markedly with the comparable sample average. All the sample cases have clearly been raising considerable function revenue from sources such as provincial grants, special municipal tax levies and internal transfers from established function reserves.

Special Municipal Levies

The combined Evan-Ent finances indicate negligible use of this function revenue source, while it is extremely important for its sample, as well as for the average town (p. A-92). This is a reflection of the large extent of paving/curb/gutter programs which appear to have been undertaken in all of the sample cases (excluding Two Hills).

Grants

This source has been relatively important for Evan-Ent in percentage terms, the statistics being well above average even in 1983. However, in per capita terms, Evan-Ent ranks below the averages, leaving little to be made of this revenue source (p. A-93).

Own Source Revenue

This source is of minor significance for the combined Evan-Ent, while it is generally of some, albeit small, significance on average, according to the sample and all towns statistics (p. A-92).

Internal Transfer Revenue

Evan-Ent shows a high level of activity involving this source in 1983, after no activity at all in early years. The level was well above average, reflecting that new developments in this function are actively planned or are actually underway, as funds are drawn from reserves or other operations (p. A-92).

Net Costs

Mainly on account of the comparatively high Evansburg level, per capita net costs for roads and streets for Evan-Ent moved well above average in 1983, after being below average (p. A-94). The 1984 budget figures indicate that the combination will remain well above average (p. A-95). Evansburg is the dominant factor in these combined statistics. Amalgamation would mean that Entwistle would be providing some relief for Evansburg's high level of net costs, but without being in a position to reap commensurate benefits. To help balance the situation, Evansburg taxpayers would have to be prepared to support a paving program in Entwistle's business area.

4.9.3. Water Supply and Distribution (Appendix 13)

Total Operating Expenditure

Typically, in the average town, the water function expenses account for around 10 to 15% of total operating expenditures. The Evan-Ent combination has moved firmly above this range in the last year or two, and is also now above the comparable sample average (p. A-97). In per capita terms Evan-Ent now places well above the all towns average, although it is about average in relation to its sample (p. A-104). The same pattern applies for the statistic relating expenditure to assessment.

Operating and Maintenance Expenditure

Per capita O and M expenditures in Evan-Ent have been consistently below the average on both counts, and the same applies for the per $1000 E.A. statistic (p. A-99). **No economies of scale appear tc be realisable if there was to be a formal amalgamation of the villages as far as the water function is concerned.**

Debt Charges

It appears likely, if adjustments are made for the erratic trend, that the Evan-Ent combination would be above the all towns average, and around its sample average, in terms of the percentage of function expenditure which would be needed to cover debt charges (p. A-98). This speculation is encouraged by the 1983 per capita debt charges pattern, where Evan-Ent is located somewhat below the comparable sample average and well above the all towns average. **If the sample situation is indicative Evan-Ent may be looking at even higher expenditures for this item in the future.**

Internal Transfer Expenditure

Entwistle's 1983 expenditure on internal transfers is the major factor in the Evan-Ent comparison. No meaningful pattern may be discerned, except that, on average, such expenditure appears to be of declining importance (pp. A-98 and A-99).

Total Operating Revenues

In Evan-Ent, water function revenues are presently above the average in terms of percentage of total operating revenue. Currently, though, it exhibits per capita revenues which are below average (ignoring 1983). The discrepancy is greatest with the sample average, rather than the all villages average (p. A-100).

Own source revenues

In Evan-Ent, it appears that own source revenues would account for a below average percentage of total function revenues (p. A-101). The per capita statistic also indicates that a combined Evan-Ent would be firmly below average (p. A-102). This indicates that an Evan-Ent council would have much scope, and would probably be well advised, to increase own source revenues.

Special Municipal Levies

Treated as a small town, the Evan-Ent combination made significant use of this source in 1981 and 1982, mainly on account of Entwistle's debt charge matching practices (p. A-101). Currently, the source is only of minor significance in per capita terms, and Evan-Ent does not depart much from the average (p. A-102).

Net Costs

From an unusual net gain position in 1981 and 1982, the Evan-Ent combination is seen to exhibit in 1983 a net cost in per capita terms which is below the sample average but well above the all towns average. Mainly because of Evansburg, the 1984 budget figures project per capita net costs which will be well above the averages. Such net costs have to be met from general revenues and, primarily, general taxation. If formally amalgamated, Entwistle taxpayers would share part of the burden which presently falls solely on Evansburg taxpayers. Yet this tie-in would provide little in the way of commensurate benefits for Entwistle since it would still be operating and maintaining its own water system.

4.9.4. Sanitary Sewer (Appendix 14)

Total Operating Expenditures

In the average town, sanitary sewer expenditures account for around 5% of total operating expenditures. By contrast in Evan-Ent this function is currently over three times more prominent, based on 1984 budget projections (p. A-113). This magnitude of difference also applies in terms of per capita expenditures and in terms of expenditure in relation to assessment - in comparison with both the sample and the all towns averages (p. A-106). As in the case of the villages individually, the sanitary sewer function would clearly have an extraordinary importance in the finances of Evan-Ent.

Operating and Maintenance Expenditures

In the combined Evan-Ent situation, Evansburg's healthy performance in O and M terms helps to offset Entwistle's recent difficulties, to the extent that O and M comprises a below average percentage of total function expenditures (p. A-107). Nevertheless, in per capita terms Entwistle makes its influence felt (p. A-108), pushing Evan-Ent significantly above both the sample and all villages averages. This is also the case for O and M expenditures in terms of per $1000 E.A.

Debt Charges

This is by far the dominant function expenditure category in the case of Evan-Ent, accounting for 75% of the total in comparison with an average level of 50% or less (p. A-107). In per capita terms, Evan-Ent's debt charges are about four times the average (p. A-108). (The sanitary sewer function debt charges amount to around 50% of the total debt charges, when a more normal level would be less than 10% for its sample, or less than 15% for all towns in aggregate.)

Total Operating Revenues

For Evan-Ent, according to 1984 budget data, the sanitary sewer function would seem to account for about four times the average in terms of percentage of total operating revenues (p. A-110). In per capita terms, Evan-Ent is about 60% above the average level.

Own Source Revenue

In combination, Evan-Ent's finances indicate that a well below average percentage of total function revenue is met from own source/service charges revenue (p. A-110). In per capita terms however the Evan-Ent performance has been about average (p. A-111).

Grants

A significant proportion of the recent high level of expenditures on the sanitary sewer function has been offset by grants revenue (from the province in the case of Entwistle, and from both the province and another local government - probably I.D. 14 - in the case of Evansburg). As a result, grant revenue for the

Evan-Ent combination has been of well above average importance in the recent period. Because of the wildly fluctuating nature of this revenue category it is possible that the recent high grant levels have been extraordinary in character.

Special Municipal Levies

This category has been of progressively declining importance for the Evan-Ent combination over the recent period, to the extent that in 1983 it reached the average level as a percentage of total function revenues (p. A-110). This level was above average in per capita terms because of the generally high level of expenditures by both villages on this function (p. A-111).

Net Costs

In combination, Evan-Ent has exhibited a steeply increasing trend for the net per capita operating costs of the sanitary sewer function (p. A-112). It is presently at a level of over $60 per capita, which compares with recent average levels of only a few dollars per capita. While both villages are at extremely high levels Entwistle is especially high. In this case, Entwistle would be the beneficiary from amalgamation with Evansburg; however, both villages appear to need to considerably increase the function revenues derived from user charges to bring the function financing much closer to the break-even situation which appears to be common for the samples and aggregates on average. For example, both villages need to triple their own source revenues (i.e. mainly user charges) simply to recover the debt servicing charges.

4.9.5. Recreation Services (Appendix 15)

Total Operating Expenditures

Combining the Evansburg and Entwistle finances (Evan-Ent) results in a municipal entity where recreation, in expenditure terms, would be as important as in the average town (even though the combined population of the two villages is only about half that of the average town) (p. A-115). Evan-Ent would appear to give greater prominence to recreation than the average small town of comparable population size, according to the sample chosen. This pattern of total recreation function expenditures also applies, currently at least, when the per capita, and for $1000 E.A. statistics are considered (p. A-115).

The sample per capita data suggest that there might be some scope for lower expenditure with formal amalgamation. The sample average has been declining, but this masks tremendous variability among the sample cases, leading to a questioning of the usefulness of these data. It is therefore more likely that Evan-Ent would continue to be more comparable, recreation-expenditure-wise, to the average (medium-sized) town rather than the average small town, mainly on account of the large scale of Evansburg's municipal recreation operation.

Operating and Maintenance Expenditures

Allowing for the 1983 Evansburg aberration, it appears that O and M expenditures per capita would be about the same for both villages, and hence for Evan-Ent (p. A-117). The latter level is not far off the small town sample or the all villages averages, and there is no indication of significant economies of scale being available recreation-wise if Evansburg and Entwistle were amalgamated.

Internal transfers expenditure

There is a comparatively high level of internal transfer activity in Evan-Ent at present, accounted for about equally by each village. This probably means that there is much current planning and/or development of new recreation facilities by each village, possibly in isolation from one another. There may therefore be further scope for some mutually beneficial joint servicing arrangements without formally amalgamating.

Debt Charges

Evan-Ent would have an above average level of debt service charge expenditures in comparison with its sample (though below average in comparison with all towns) (p. A-116). All of the debt is presently accounted for by Evansburg. If the villages amalgamated, Entwistle taxpayers would automatically be directly involved in paying off a share of this debt. (They may already be contributing indirectly through cost-sharing arrangements with Evansburg.)

Total Operating Revenues

Evansburg's greater municipal involvement in the recreation function is again apparent, taking Evan-Ent above both the sample and all towns average in per capita terms (p. A-118). This appears to underline Evansburg's unusually high degree of recreation service provision to users from outside the village (including Entwistle users).

Grants

The compensation to Evansburg comes mainly in the form of a high level of grants from other local authorities in the area (p. A-119). Evan-Ent demonstrates very much above average recreation revenue in the form of grants, mainly on account of contributions from other local governments such as Entwistle.

Own Source Revenue

Partly because of the high level of grant revenue, Evansburg does not show any 'own source' revenue for recreation, while Entwistle is prominent in this regard (p. A-119). In combination, Evan-Ent ranks below average on this item, suggesting scope for a greater own-source revenue-raising effort on the Evansburg side. (At present it appears that no user charges as such are levied by the municipality, leaving general taxation to cover the difference between function expenditures and the grants revenue.)

Net Costs

The net costs per capita of recreation have fluctuated markedly for both villages in the recent period. They have been very similar (e.g. in 1982, and, possibly, in 1984) or very different (1981 and 1983) (pp. A-121 and A-122). Selecting 1982 and 1984 it appears that Evan-Ent would rank above the sample average, though well below the all towns average, in terms of the per capita net costs of the recreation service. It is possible that the average town provides a higher service level, though the high level of net costs indicated may also be due to less involvement of voluntary groups in the provision of community recreation opportunities. Such voluntary effort is very prominent in both Evansburg and Entwistle, and while this does not result in lower municipal net costs in comparison with their peers, it appears likely that a combined Evan-Ent would be a highly recreation-oriented community.

The comparatively high net costs per capita for recreation in Evan-Ent would be offset to some extent by the comparatively strong assessment base. The net costs, in equalized mills, would be around the sample average for a small town of comparable size, but well below the average for all towns.

Because of the similarity of the net costs of recreation in both villages, it is unlikely that amalgamation would unduly affect either village either way. It might simplify some existing cost-sharing arrangements, but Evansburg would probably retain the lion's share of the recreation facilities.

CHAPTER 5. GENERAL ISSUES RELATED TO AMALGAMATION

5.1. Introduction:

In addition to the major financial issues discussed in the previous two chapters, there are several other issues that would be of concern to local residents in considering the question of amalgamation. One of the more important ones is education and a special effort was made to fully review this matter. Several other general issues or concerns have also been explored. In summary form these are:

Issue Area	Summary of Discussion
1. Education	1. If the villages are amalgamated, a likely option would be for attendance patterns to remain as at present with the schools operated by the respective districts and tuition agreements providing for the apportionment of costs.
2. Community Health	2. Entwistle residents would use an Evansburg office rather than one in Stony Plain.
3. Hospital Services	3. Both villages are in the same hospital district; a minor adjustment to the ward boundaries would be required.
4. Senior Citizen Foundation	4. The villages are in different districts. A likely option would be for Entwistle residents to contribute to Evergreen.
5. Postal Services	5. Changes in service would be reviewed with Canada Post.
6. Property Assessment	6. There is the potential for the year of general reassessment to be made the same for the two villages.
7. Provincial Park	7. The operating costs exceed revenues; advantages of boundary adjustment to include park not evident.

Issue Area	Summary of Discussion
8. Highway Transportation	8. Highway improvements at Entwistle will mean a longer distance between villages when using Highway 16.
9. I.D. Relations	9. Existing agreements can continue.
10. Amalgamation Process	10. A town has an elected mayor and six councillors elected at large; plebiscite; petition for an order by Lieutenant Governor (Cabinet).

5.2. Amalgamation and schooling:

The Village of Evansburg has two schools, the Evansview School for grades 1 - 7 with 182 students and the Grand Trunk High School for grades 8 - 12 with 285 students. These schools are operated by the Yellowhead School Division. The Village of Entwistle has an elementary school for grades 1 - 9 with 191 students. It is operated by the County of Parkland and accommodates children from Entwistle (66 students as of Sept. 1983) and the surrounding countryside. High school students and industrial arts junior high students from this area attend the Grand Trunk High School.

With the Pembina River as a dividing line between the two school districts, there is an option in the placement of an amalgamated community within one or the other.

At an information meeting (held on June 14, 1984 in Entwistle) involving village, school, improvement district and county representatives, it was agreed that the Department of Education would be approached for their support and leadership in undertaking a study of the education-related issues in the Evansburg-Entwistle amalgamation study. It was subsequently decided to initially explore two options with respect to school administration. That is, the amalgamated town be within either the I.D. or the County with the existing jurisdictions continuing to operate their respective schools. If in the I.D., the Yellowhead School Division would pay the County, under a tuition agreement, for the schooling of children residing in that part of the town formerly known as Entwistle. If in the County, the County would pay for children educated by the Yellowhead Division.

Representatives of Alberta Education and administrators of the two school divisions were contacted in respect to the feasibility of these options and the following information was obtained:

There is a tuition agreement between the two school jurisdictions presently and this could be expanded to incorporate either option outlined above.

The Yellowhead School Division would prefer the option of any new town being in the I.D. in view that the measures of property assessment and student enrolment indicate a greater negative impact on the Yellowhead School Division if the town went into the County than the impact on the County under the alternative.

The County of Parkland advises that the placement of the amalgamated community into the Yellowhead Division would reduce by one the number of urban representatives eligible to sit on the County Board of Education. In view that the urban representatives exceed the number of County councillors, this change is not seen to be a problem. An additional comment was that detailed studies of rural attendance boundaries, utilization rates, etc. may subsequently cause some adjustments to be made.

Alberta Education advises that there are perhaps 150 to 200 tuition agreements between jurisdictions in Alberta. There generally is not much difficulty in arranging and administering these, with the rates for payment varying within acceptable norms. An appeal route to the Minister of Education is available to solve inter-jurisdictional disputes.

It is proposed that, pending action on this study, further exploration of education matters be held in abeyance with the understanding that the options outlined above would be given prior consideration if the concept of the amalgamation of the villages continues to be advanced.

5.3. Community health services:

Regional health units provide community health nursing, health inspection, dental health promotion, an inherited disease program, family life, speech pathology and home care services. Evansburg is within the Alberta West Central Health Unit and is served by a sub-office in the village. This office--currently the subject of an upgrading proposal--presently also provides some pre-natal home care and follow-up community health nursing to residents in Entwistle.

Entwistle is formally served by the Stony Plain-Lac Ste. Anne Health Unit headquartered in Stony Plain. Given the present servicing pattern, the location of the sub-offices, and trends in workloads of the health units, the directors of the units have recommended that if the villages were to be combined, they be served by the Alberta West Central Health Unit. The board of this unit already has a representative from both the County of Parkland and Improvement District No. 14; the advisory council member who represents the eastern portion of the I.D. also represents the interests of Evansburg.

5.4. Hospital services:

The Drayton Valley General and Auxiliary Hospital and Nursing Home District No. 7 which serves both Evansburg and Entwistle, has a board consisting of ward representatives. Evansburg is presently in a ward allocated to Improvement District No. 14, while Entwistle is in a ward allocated to the County of Parkland. Alberta Hospitals and Medical Care advises there should be no problem upon amalgamation if the new municipality is located entirely within either the improvement district or the county.

5.5. Senior citizen foundations:

The Village of Evansburg is a member of the Evergreen Senior Citizen Foundation which is headquartered in Edson. Other members include I.D. 14, Wildwood, Edson, Hinton and Grande Cache. Two facilities are operated by the Foundation, one in Edson and the other in Evansburg.

Entwistle is a member of the Meridian Foundation which is headquartered in Stony Plain. Other members include the County of Parkland, Spruce Grove, Stony Plain, Drayton Valley and Wabamun. This foundation also operates two facilities, one in Stony Plain and one in Drayton Valley.

Entwistle's requisition in 1984 was $901 or $1.92 per capita while Evansburg paid $2,848 or $3.63 per capita. Amalgamation of the villages with membership in the Evergreen Senior Citizen Foundation would increase total community costs slightly but Entwistle residents would then be served by a much newer and much closer facility.

5.6. Postal service:

Each village presently has a post office. The one in Evansburg is the larger of the two with one full-time and two part-time staff. There is one person full-time in Entwistle. A number of residents and businesses in Entwistle and the county, including the Provincial Park, use the Evansburg facility. There are a number of factors that would affect the nature of the postal service after amalgamation and Mr. Nick Ronsky, Area Manager - West Alberta, Canada Post Corporation, would like to be involved in any future meetings in the area where the postal service might be discussed.

5.7. Property assessment:

Properties in Entwistle were re-assessed in 1984 for use in calculation of 1985 mill rates; Evansburg properties are scheduled for re-assessment in 1986 for use in 1987 tax notices. It is normal practice in an amalgamation for a general re-assessment to be undertaken. If an amalgamation was made effective in 1987, properties in Entwistle would be re-assessed coincidentally with those in Evansburg. Only limited re-inspections would be required in Entwistle and simple modifiers used to ensure equal treatment of properties. The cost of a re-assessment in Entwistle would be minimal as there is an annual inspection carried out in all municipalities where there has been new construction and/or physical changes.

In respect to any rural properties being brought into the boundaries of an urban municipality, there would be an assessment and taxation of farm buildings (these are exempted if in a rural municipality). In respect to a recent annexation of lands to Evansburg, the village council agreed to give a tax break for a few years to the four or five rural properties affected.

To facilitate a ready comparison of mill rates between the two villages prior to any amalgamation, the councils may wish to request the Department of Municipal Affairs to complete a re-assessment for both communities at the same time.

5.8. Pembina River Provincial Park:

The 167 hectare (413 acre) park is operated, as most parks are, at a financial deficit. Annual expenses are in the $120,000 range with revenues about $15,000. While there is a considerable investment in a residence, workshop, shelters and washrooms, provincial parks are exempt from payments of grants-in-lieu. There does not seem to be any merit in either or both villages considering the annexation of the park or taking over of the operation of the facility. Inclusion of the park in a town boundary would require municipal bylaws and regulations to be adhered to or exempted--a complication not likely to be offset by any benefits of inclusion.

5.9. Primary highways:

Improvements to Highway 16 in Entwistle are tentatively scheduled for construction in 1986 and 1987. With the closure of the connection between 52nd Street and Highway 16, the travelling distance between the villages (via Highway 16) could be 1 km to 3 km greater depending on origin/destination. The distance from village center to village center is about 8 km via Highway 16A and, by rough measurement, will be the shorter route in the future. Alberta Transportation is not planning for, nor anticipating, the preparation of plans for twinning of the Highway 16A bridge crossing.

5.10. Improvement District relationships:

There are presently four agreements between Evansburg and I.D. 14, respecting library, recreation, fire and solid waste disposal services, all of which could be expanded without significant difficulty were amalgamation to be affected.

From a representation standpoint, I.D. 14 is a recent amalgamation of two separate districts. The new, single, ten-member advisory council was elected for the first time in fall 1983. There has been some shift of improvement districts to municipal district status throughout the province. I.D. 14 as a whole has a reasonably good assessment base (gas plants, coal, oil, forestry) level relative to other I.D.'s. It's incorporation in whole or part at some future date is not out of the question.

One of the present potential financial benefits to Evansburg of being in the I.D. is a Provincial tax transfer program whereby an urban municipality within an I.D. with residents working in the improvement district may collect $60 per employed person and dependent per year. This payment is not made by municipal districts and would disappear when and if I.D. 14 was incorporated as an M.D. or county.

5.11. County of Parkland relationships:

The most significant relationship between Entwistle and the County is the one of schools reviewed earlier. There is an agreement for use of a waste disposal site in the County and use of fire fighting equipment. With amalgamation, the closest waste disposal site would be the one used by Evansburg. An agreement between the urban community and the County on initial fire protection arrangements would seem appropriate.

5.12. The amalgamation process:

The Municipal Government Act requires a town to have a minimum population of 1,000 people. A town is governed by a council consisting of an elected mayor and six councillors elected at large. In the main, the legislation does not differentiate between villages and towns. Some minor exceptions include section 43(1) and (2), wherein the mayor calls a special council meeting in a town while in a village the secretary undertakes this duty, and sections 53 and 54 which deal with the handling of vacancies created in the position of mayor or on council.

The process of amalgamation is guided by section 14 of the Municipal Government Act:

> "14(2) The Lieutenant Governor in Council may by order amalgamate one or more municipalities with all or part of the land within the boundaries of one or more rural municipalities to form a new municipality which shall have the name given in that order."

The section provides for the order to provide for any terms or conditions considered appropriate in respect to the first election following the order, boundaries of rural municipalities, assignment of debenture debt, the possible fixing of a maximum rate of taxation of land amalgamated or annexed for a term of years fixed in the order and respecting any by-law for the protection of rights of any person in the amalgamated or annexed lands. Sections 23, 24 and 25 of the Municipal Government Act are also relevant and deal with the continuity of existing utility contracts, the termination of the terms of office of existing elected officials, the date of amalgamation and the transfer of assets, including taxes due, to the new municipality.

Another legislative difference relates to sale by a municipality of tax recovery land. Pursuant to section 181 of the Tax Recovery Act, sale by a village of vacant land requires ministerial approval while such a requirement does not pertain to towns. Occupied parcels require ministerial approval regardless of the nature of the municipality.

The process for formal initiation of amalgamation would begin with the villages petitioning the Lieutenant Governor for an order entailing a decision by Cabinet to establish the Town of Evansburg-Entwistle with boundaries as set out in an attachment. Any special conditions and the desired effective date should be noted in the petition.

The press release subsequent to the first meeting of the joint councils made reference to the agreed condition that a plebiscite would be held prior to any final decision by the village councils. This would be very appropriate.

CHAPTER SIX. CURRENT VIEWS ON AMALGAMATION

6.1. Introduction:

In August 1984, interviews were held with the 10 elected councillors, six citizens (mostly former councillors--four from Entwistle, two from Evansburg) and the two village administrators. A standard format of seven questions was used in each case. The purpose of the questions was to guage the degree of support for amalgamation, develop a listing of possible benefits and problems, determine future directions if amalgamation was not favoured, outline possible steps if amalgamation looked favourable, guage citizen views on the issue and, finally, explore other possible questions or concerns. The highlights of the responses follow.

6.2. General Position of Interviewees:

Question 1.
To what conclusion do you hope this study and the joint meetings of council will come?

	Councillors	Citizens and Administrators
Support amalgamation	4	4
Do not support amalgamation	5	4
Other (support in 2-5 years)	1	
	10	8

Two councillors from each village were in support of amalgamation. Non-councillors from Entwistle tended to favour existing village status, while this group of respondents in Evansburg tended to favour amalgamation.

6.3. Benefits Foreseen:

Question 2.
What benefits do you foresee in amalgamation?

The eight respondents representing Evansburg and ten respondents representing Entwistle noted the following benefits:

	Evansburg Respondents	Entwistle Respondents	Total
It would promote economic development	4	3	7
Reduce duplication	2	2	4
Equipment sharing	3		3
More effective use of staff/specialization	2	1	3
Industrial/commercial tax sharing	2		2
Better services	2		2
Work together/eliminate competition	1	1	2
Reduce taxes/costs	1	1	2
Effective use of serviced land	1		1
Town status	1		1
Coordinate recreation facilities	-	1	1
Total mentions of Benefits	19	9	28

It is interesting to note that those favouring amalgamation tended to think more readily of benefits while those opposed were less likely to note any benefits. For several there were no benefits and this is noted as a problem which would inhibit amalgamation.

6.4. Problems Foreseen:

Question 3.
What problems do you see in amalgamation?

	Evansburg Respondents	Entwistle Respondents	Total
There are no benefits	2	5	7
Residents are opposed	3	4	7
Entwistle would lose services	2	3	5
Entwistle taxes increase	1	3	4
New Council would favour Evansburg		3	3
Pembina River is a barrier		3	3
Different levels of debt	1	2	3
Pressure for paving center of Entwistle	2		2
Poor access to Evansburg		2	2
Discussions rekindle controversy	2		2
Lose sense of own community		1	1
Evansburg subsidize Entwistle	1		1
Seniors left in Entwistle		1	1
Difficulty of relating to new community name	—	1	1
Total mentions of problems	14	28	42

Several times respondents noted that there is a history of competition or lack of cooperation between the two communities. It was mentioned that this may have begun when the coal mine was operational in Evansburg in that recreation facilities built by the mine(?) in Evansburg, partly(?) through employee wage contributions, were free to Evansburg children while users from Entwistle were charged. Entwistle was at one time the larger of the two communities. Over the years, however, there has been a shift of certain facilities such as commercial outlets, utility offices and the R.C.M.P. to Evansburg.

6.5. Preferred Alternatives to Amalgamation:

Question 4.
If opposed to amalgamation, would you

(1) support the current relationship of the two villages;

(2) support more formal or informal arrangements for joint action - of either the local government activities or organizations such as the Chamber of Commerce.

	Evansburg Respondents	Entwistle Respondents	Total
Status quo	1	4	5
Would support more cooperation	2	3	5
Total	3	7	10

The areas in which greater cooperation might be effected included: the use of Entwistle's water testing laboratory by Evansburg; possibly sanitary landfill, depending on future county/regional directions; recreation facilities; sharing of road maintenance and other equipment; and joint action on common issues. One respondent noted that the relationship should be one as between good neighbours; another suggested a period of "courtship" would be required before the major issue of amalgamation was addressed in earnest.

Qestion 5.
If in favour of amalgamation - but recognizing there may be some opposition - how do you recommend we proceed?

The following responses, paraphrased and summarized, provide some meaningful direction.

- Public meetings to air concerns, to renew them in a positive/constructive way.
- Different approach for councils from that for citizens; public meetings and plebiscite required. Some sort of parity/equity in future development patterns may have to be agreed to.
- "I really don't know"; opposition is deeply seated; plebiscite required.
- Plebiscite required and, if favourable, show others how it can be beneficial to amalgamate.

The press release prepared following the first meeting of the joint councils noted that no decision would be made without adequate input of citizens' views, including the holding of a plebiscite.

6.6. Perception of Residents' Consensus of Opinion:

Question 6.
What do you think is the position of the residents of your community to the consideration of amalgamation?

Evansburg Respondents

There is no strong pattern of support or rejection evident in the perception of the position residents of Evansburg might take. While there is a tendency for the view that the majority would favour amalgamation, some noted that amalgamation is not seen to be a major issue, and that some older residents in Evansburg and Entwistle were opposed. Generally, there was not much negative feedback on the concept of amalgamation conveyed by residents to the respondents. One respondent felt that support was fading, while a few suggested that some residents wanted to see the results of the study before expressing a view.

Entwistle Respondents

The predominant view is that residents of Entwistle, especially the older ones, are opposed to amalgamation. Those in favour would include younger people, some in the business community, more recent residents and those who tend to transfer in and out.

6.7. Other Thoughts:

Question 7.
Do you have any other thoughts on the issue of the potential amalgamation of the two villages?

Sometimes this question would generate a further clarification or reinforcement of a respondent's position and this was helpful in categorizing costs/benefits, citizen views, etc. One respondent from Entwistle felt that a possible option for that village was to revert to hamlet status. Other hamlets in the County of Parkland seemed to be well served, e.g. Tomahawk has a new paved section with curbs and sidewalks.

Economic development aspects were sometimes raised including:

- the history of a lack of cooperation with each other, with places such as Drayton Valley consequently benefitting,
- the availability (and burden) of vacant serviced industrial land in Entwistle with the potential for rail-serviced land in Evansburg,

- no potential for highway commercial in Evansburg in contrast to that existing in Entwistle,
- do residents want growth?,
- economic development studies/promotion and development of local potential a high priority,
- there is a potential to attract some spin-off from Edmonton.

CHAPTER 7. AN AGENDA FOR FUTURE ACTION

7.1. Introduction:

While there may have been some sense in the initial deliberations on the subject that amalgamation of the two villages was a likely conclusion, it is clear that presently there is no unanimity. Under these conditions, it would seem premature to hold a plebiscite, for even if it succeeded, the extent of minority opposition might severely constrain the effectiveness of a new town council.

There are a number of options short of amalgamation which the villages could explore - options which point generally to more cooperation and joint action. The status quo could also be maintained as an option but, in terms of the process now initiated, the fact of two villages so close to one another, but operating more or less in isolation, would not be easily explained. Nor would it be supported by certain interview respondents who, while possibly opposed to amalgamation, supported greater cooperation.

The areas for cooperation would best be determined through inter-municipal discussion, perhaps with a third party facilitator. In summary form, cooperative efforts might encompass the following:

1. Council support of the greater involvement of, or action by, the joint chamber of commerce in local economic development.
2. Discussion with other area municipalities respecting the creation of a rural business project in the area.
3. Preparation, by the village administrators, of a report of all areas where there is potential for more effective service, or lower costs, through cooperation, joint agreements, etc.

4. The villages request the Department of Municipal Affairs to undertake the re-assessments in the villages in the same year.
5. Hold regular joint council meetings (e.g. every two months) to review areas of mutual interest.
6. Explore possible mechanisms for the sharing of tax or grant-in-lieu payments by new industry/commerce or public institutions attracted to either municipality as a result of a joint development initiative
7. Consider adopting a joint municipal plan .
8. Review potential advantages/disadvantages of a regional services commission involving both villages.

Each of these options is now explored in greater detail. They are not alternatives to each other but rather could be seen as companion efforts or as a total package of initiatives. Indeed all could be developed or implemented over time.

7.2. Joint Chamber of Commerce:

Support for the study of amalgamation came initially from some representatives of the Chambers of Commerce. The existence of this support for working together could be capitalized upon through requests by the village councils for the joint Chamber of Commerce to undertake certain activities. These could be specific actions and/or the development of an area economic development plan. Some of the matters Chamber representatives might be asked to consider include:

(a) Exploring an expansion or further development of the Provincial Park including development of summer and winter trails, a pedestrian bridge crossing, more camping sites, a coal mining theme area, etc.

(b) Preparation of a brochure on the two communities - land available, existing resources, etc.

(c) Scheduling of small business development seminars for the area through the Business Development Representative in Edson.

(d) Analyzing the potential for development of speciality stores, or local small scale manufacturing that might draw regionally, including day trippers from Edmonton, e.g. wild blueberry ice cream.

(e) Promoting the development of a small airport to serve the entire district.

More direct action by the councils would include the following initiatives:

- the provision of municipal funds to a joint Chamber for research, printing, seminars, etc.
- creation of an economic development committee that has direct representation by the village councils
- involvement of I.D. and County representatives from the business, farming or elected sector.

It should be kept in mind that economic and societal trends are illustrating clearly that the vast majority of new employment opportunities are presently generated, and will continue to be generated, by the smaller firms and this usually involves local entrepreneurs and their new or existing expanding businesses.

7.3. A Rural Business Project:

A rural business project involves the formal support and management by local governments, and often the area business organizations, of a regional economic development effort. Eight rural projects, which have been operating for around five to twelve years, now exist in Alberta. Each project is governed by its own local board, has a full time coordinator to administer the activities, and is funded by both the provincial government and its members. Typically the budget of a project would range from $40,000 to $80,000 with a fixed contribution of about $36,000 by the province. Contributions by area municipalities are usually based on population although variations requiring a basic contribution by each member and/or an additional population-based contribution are often employed. In terms of a project's total budget the local contributions range from 10% to 55%. Per capita contributions range from 60¢ to $4.00. Using data from the eight projects, if one was developed locally, the contributions from Entwistle and Evansburg could range between $300 to $500; and $1,000 to $1,500 (or more), respectively, depending on the annual budget of the project, the extent of membership and the funding formula.

Some of the key advantages of a rural business project include:

- the fostering of cooperation among area municipalities and business organizations (including rural, urban, Indian and Metis communities)
- the development of programs which capitalize on the strength of each member and the region
- the availability of professional assistance (information, counselling, program development, action) specifically for that area.

A project's success is not guaranteed by its existence. However, consistent effort by the board and a wise selection of the coordinator will go far in the development and implementation of an economic development strategy for the region.

The first steps in exploring the creation of a project would involve contacting area municipalities, Chambers of Commerce, etc. and the representative of Tourism and Small Business in Edson.

7.4. Village Administrators' Service-by-Service Review:

The request by the councils of the villages for their administrators to prepare a joint report on where services can be improved or costs reduced is another possible cooperation alternative. The areas covered by this study could provide the scope for the review and might include:

- a review of an optimal approach to the testing, analysis and operation of the sanitary waste facilities;
- the exploration of common book-keeping and the paralleling of other administrative practices
- joint purchase of word processing and/or computer equipment
- a review of garbage pick-up and related vehicle requirements
- sale, exchange, joint use or barter of equipment
- a review of services provided, e.g. FCSS, Tan Van.

The review might be initiated, supplemented or made ongoing through regular meetings of the administrators. The Department of Municipal Affairs could, upon request, arrange for the field representative, or other technical expertise of the department, to assist in this review.

7.5. Compatible Property Assessment:

Property in Alberta is re-assessed, on average, every seven years. A re-assessment was done in Entwistle in 1984 and one is scheduled for Evansburg in 1986. In discussions with the Stony Plain office of the Assessment Division of Alberta Municipal Affairs, it was indicated that the current schedule of re-assessment could likely be modified to bring the two villages to the same assessment year. Pursuant to a request by the village councils the department could, for example, bring the Evansburg re-assessment forward to 1985 and undertake the more limited task of bringing Entwistle's assessment to 1985. Alternatively, the common assessment year could become 1986. Either way, the cost of this is not great and would be absorbed by the department. The main advantage of moving to a common assessment year is the ability to make direct mill rate comparisons and to use the assessment base as a measure for contributions to joint actions of the villages.

7.6. Joint Council Meetings:

Another mechanism or approach to cooperative action would be to schedule joint meetings of the village councils. While the object of preparing this report has allowed for some joint meetings, the councils may wish to regularize the schedule. Items could include exploration and decisions on directions for the economic development strategy, review of any joint service reports that might be requested of the village administrators, other items noted in this report, and future issues or joint concerns that have not been a subject of this study. The practice of joint council meetings has been going on for a few years between Cold Lake and Grand Centre. They are held monthly; a typical agenda is in Appendix 16. Also provided, is a newspaper article reporting on a recent joint meeting of the councils of the Town of Claresholm and the Municipal District of Willow Creek. Some consideration may need to be given to ensuring that adequately sized meeting facilities - including space for delegations - are available.

7.7. A Tax Sharing Agreement:

Section 114 of the Municipal Government Act provides that:

> "114(1) Two or more municipalities may enter into an agreement for the sharing of taxes imposed for municipal purposes by one of the municipalities on a person having assessable and taxable property in that municipality.
> (2) The purpose of the agreement shall be to reflect the extent to which each municipality provided services either directly to the person or to his employees.
> (3) An agreement entered into under subsection (1) may be amended or rescinded by and with the consent of the councils of all the municipalities party thereto.
> (4) If the councils are unable to agree to the amendment or rescinding of the agreement, an application may be made by one or more of the councils of the municipalities to the Local Authorities Board which shall decide the matter.
> (5) A municipality may appropriate from its general revenues any sums required to meet its obligations under an agreement entered into under this section."

While to date there is no knowledge of an instance of where two or more municipalities have entered into such agreements this is an alternative to the major step of amalgamation.

As indicated previously there is a significant inter-municipal movement of people between home and work. Successful efforts in jointly promoting economic development might result in some activities favoring Entwistle, e.g. tourism and industry, while others may favor Evansburg, e.g. retail, public sector. Another possible example is that benefits of joint village efforts in arranging for greater promotion or expansion of the Provincial Park might fall more to one community than another. It may be worthwhile for the councils or the joint Chambers to explore the potential for a tax sharing arrangement.

The percentage distribution could be skewed in favor of the host municipality (e.g. 70%-30%). Although different in form, there is now in place an industrial tax sharing program whereby an improvement district pays $60 per year to the municipality for each employee and dependent resident in the municipality but working in the improvement district.

7.8. Joint Municipal Planning:

The Planning Act contains provision for a joint general municipal plan:

> "61(3) The councils of 2 or more municipalities may, by each passing a by-law in accordance with Part 6, adopt a joint general municipal plan to include those areas of land lying within the boundaries of the municipalities that the councils consider necessary and on its adoption the joint general municipal plan shall be considered to be a general municipal plan for all purposes."

While it also provides for a joint municipal planning commission (section 32.4), there is no provision for a joint municipal land use bylaw, but this would not preclude harmonized bylaws for each village.

There is a small but increasing number of examples of adjoining municipalities adopting a joint general municipal plan. The City and County of Grande Prairie worked together for about two years in defining the boundary to be used (some land in each), developing the land use philosophy and regulations, and putting decision-making procedures in place. Adopted in 1982, the joint general municipal plan also provides a framework for implementation. For example, amendments to the plan, the land use bylaw and subdivision applications within the area are routed through a joint municipal planning commission (technical), a joint city-county committee (elected) and to the appropriate council for final decision. Development applications are dealt with by the joint municipal planning commission with appeals forwarded to the appropriate development appeal board. Each board has a councillor of the other municipality formally appointed to it and who comes and votes when an item in his/her municipality was before the board. Such detail on implementation illustrates the effort required at cooperation, albeit between municipalities much larger than Evansburg and Entwistle.

There is a joint general municipal plan in place involving the Municipal District of Smoky River, the Towns of Falher and McLennan, and the Villages of Donnelly and Girouxville, as well as another involving Whitecourt and Improvement District No. 15. The County of Vermilion River and the City of Lloydminster have, through agreement, adopted a 23-page Fringe Area Policy, which resolved some rural industrial development and annexation difficulties and gives guidance to development of certain county land adjoining the city. In Lethbridge, as an outcome of annexation hearings, it was agreed that a joint general municipal plan would be prepared.

In all of these instances, the plans involve urban and rural municipalities and focus on urban fringe areas. A joint general municipal plan involving only Entwistle and Evansburg would be the first between two urban communities. It is noted that Improvement District No. 14 is currently working on a general municipal plan and this might provide for a joint plan for part of the I.D. adjoining the two villages. The County of Parkland may also be interested in participating in such an effort. A possible forum for pursuing such an initiative would be to involve the Yellowhead Regional Planning Commission.

(It is noted that both villages have a land use bylaw in place. Also, Evansburg adopted a general municipal plan in 1981 while Entwistle has not adopted one.)

7.9. Regional Services Commission:

Legislation is now in place which provides for municipalities to form a regional services commission for joint provision of water, sanitary sewer and storm sewer/drainage facilities and/or waste management services. A commission would be initiated by a request of its potential members to the province. Some of the other administrative matters pertaining to a commission include the requirement for annual financial reporting, operation at a breakeven point (although member municipalities can contribute their portion through revenue raised by utility charges and/or property taxes), and the same rates are to be charged by the commission to its members for the services provided. The province will be providing a start-up grant to commissions, which presently averages about $5.00 per capita, but there is no formula for the grant.

Given the separate nature of the water supply and sanitary sewage disposal systems of the two villages, probably the main basis for the creation of a regional services commission at present would be sanitary landfill, although it is possible that water and sewer services would be included at some future date if and when it became economic or desirable to connect the existing independent systems.

The key advantage for forming a commission would be the transfer of any debt involved in the development of the existing systems to the regional services commission. This would free up a large measure of debt capacity to facilitate other non-utility capital works which might otherwise be precluded. Costs of internal collection and distribution elements would remain in the separate village accounts.

In this chapter, a number of alternative directions for cooperation have been presented. For whatever reason, e.g. limited budgets, desire for downsizing, enabling legislation, etc., there is increasing evidence of inter-municipal cooperation. In the course of exploring the options mentioned here others will surface. Benefits to both municipalities and to residents of the area will undoubtedly flow from these efforts.

APPENDIX 1

DEMOGRAPHIC DATA

All tables include data for Evansburg and Entwistle in isolation as well as for their particular samples, and for Evansburg and Entwistle in combination as well as for a sample of towns selected for comparison with the combined entity. In the first (isolated) situation, all villages average data have been included, while in the combined situation, all towns average data have also been included. It was not possible to include such average data for the age-sex composition tables.

Appendix Table 1.1.1 (p. A-2)
Total Population: Selected Years - Evansburg, Entwistle and their samples.

Appendix Table 1.1.2 (p. A-3)
Total Population: Selected Years - Evansburg/Entwistle Combination and its sample.

Appendix Table 1.2.1 (p. A-4)
Average Annual Population Growth rates: Selected Periods (villages in isolation).

Appendix Table 1.2.2 (p. A-5)
(villages in combination).

Appendix Table 1.3.1 (p. A-6)
Percentage of 1981 Census Population by Sex and Age Categories (villages in isolation)

Appendix Table 1.3.2 (p. A-7)
(villages in combination).

APPENDIX TABLE 1.1.1

TOTAL POPULATION: SELECTED YEARS
EVANSBURG, ENTWISTLE AND THEIR SAMPLES

	1973	1976	1978	1981	1982	1983
ALIX	582	702	846	874	837	837
IRRICANA	127	283	320	545	623	726
MANNVILLE	646	632	681	812	788	788
MUNDARE (T)	584	639	653	668	645	655
TROCHU (T)	739	750	814	854	880	880
Sample Total	2,678	3,006	3,314	3,753	3,773	3,886
Sample Average	536	601	663	751	755	772
EVANSBURG	546	663	744	798	784	784
CARBON	403	433	443	453	434	438
GLENDON	354	366	431	454	455	455
THORHILD	543	536	539	547	566	566
WARBURG	451	408	485	507	541	552
WILDWOOD	386	356	360	445	432	450
Sample Total	2,137	2,099	2,258	2,406	2,428	2,461
Sample Average	427	420	452	481	486	492
ENTWISTLE	373	381	432	499	468	468
ALL VILLAGES	44,049	47,266	49,427	45,837	46,753	46,378
ALL VILLAGES AVERAGE	322	345	369	373	380	380
(TOTAL NO. OF VILLAGES)	(137)	(137)	(134)	(123)	(123)	(122)

N.B. (T) = Towns

Source: Alberta Municipal Affairs Official Population Lists.

APPENDIX TABLE 1.1.2

TOTAL POPULATION SELECTED YEARS - EVANSBURG/ENTWISTLE COMBINATION AND ITS SAMPLE

	1973	1976	1978	1981	1982	1983
BASSANO	861	983	1,070	1,148	1,200	1,200
CORONATION	1,137	1,246	1,338	1,389	1,268	1,268
MANNING	1,204	1,036	1,140	1,216	1,262	1,262
SMOKY LAKE	1,075	1,121	1,121	1,121	1,165	1,165
TWO HILLS	1,113	1,108	1,271	1,330	1,330	1,330
VIKING	1,207	1,196	1,227	1,227	1,238	1,238
Sample Total	6,597	6,690	7,167	7,431	7,463	7,463
Sample Average	1,100	1,115	1,195	1,239	1,244	1,244
EV/EN COMB.	919	1,044	1,176	1,297	1,252	1,252
ALL TOWNS	225,667	269,082	286,864	323,219	334,620	329,756
ALL TOWNS AVERAGE	2,212	2,612	2,725	2,912	3,015	2,971
(TOTAL NO. OF TOWNS)	(102)	(103)	(104)	(111)	(111)	(111)

Source: Alberta Municipal Affairs Official Population Lists.

APPENDIX TABLE 1.2.1

AVERAGE ANNUAL POPULATION GROWTH RATES:
SELECTED PERIODS:
(villages in isolation)

	1973 to 1983	1976 to 1981	1978 to 1983
ALIX	3.7%	4.5%	-0.2%
IRRICANA	19.0%	14.0%	17.8%
MANNVILLE	2.0%	2.5%	3.0%
MUNDARE (T)	1.2%	0.9%	0.06%
TROCHU (T)	1.8%	2.6%	1.6%
Sample Average	3.7%	4.5%	3.1%
EVANSBURG	3.7%	3.8%	1.0%
CARBON	0.8%	0.9%	-0.2%
GLENDON	2.5%	4.4%	1.1%
THORHILD	0.4%	0.4%	1.0%
WARBURG	2.0%	4.4%	2.6%
WILDWOOD	1.5%	4.6%	4.6%
Sample Average	1.4%	2.8%	1.7%
ENTWISTLE	2.3%	5.5%	1.6%
ALL VILLAGES	0.5%	-0.3%	-1.3%

Notes: a) Formula: $\left[\left(\frac{Po}{P_1}\right)^{\frac{1}{n}} - 1\right] \times 100$ where n is number of years,
Po is population at end of period and
P_1 is population at beginning of period.

b) All municipalities are villages except for Mundare and Trochu (Towns).

APPENDIX TABLE 1.2.2

AVERAGE ANNUAL POPULATION GROWTH RATES : SELECTED PERIODS
(villages in combination)

	1973 to 1983	1976 to 1981	1978 to 1983
BASSANO	3.4%	3.2%	2.3%
CORONATION	1.1%	2.2%	-1.1%
MANNING	0.5%	3.3%	2.0%
SMOKY LAKE	0.8%	0	0.8%
TWO HILLS	1.8%	3.7%	0.9%
VIKING	0.25%	0.5%	0.2%
Sample Average	1.2%	2.1%	0.8%
EV/EN COMB.	3.1%	4.4%	1.3%
ALL TOWNS	3.9%	3.7%	2.8%

Note: a) See A.T. 1.2.1. for formula.

APPENDIX TABLE 1.3.1

PERCENTAGE OF 1981 CENSUS POPULATION BY SEX AND AGE CATEGORIES
(villages in isolation)

	PERCENTAGE BY SEX		PERCENTAGE BY AGE[a]			
	MALE	FEMALE	0-14	15-44	45-64	65 +
ALIX	50.1	49.9	26.3	38.2	19.7	15.6
IRRICANA	53.8	46.2	34.9	51.1	9.0	1.8
MANNVILLE	50.1	49.9	20.3	37.4	17.1	27.3
MUNDARE (T)	47.2	52.8	19.9	29.8	18.2	33.1
TROCHU (T)	49.4	50.6	21.0	42.6	18.75	17.0
Sample Average	50.1	49.9	24.5	39.8	16.5	19.0
EVANSBURG	50.1	49.9	24.4	43.6	14.1	18.6
CARBON	53	47	18.4	38.0	24.2	19.6
GLENDON	51.2	48.8	19.8	39.5	20.9	23.3
THORHILD	51.2	48.8	18.2	27.8	21.7	34.7
WARBURG	51.9	48.1	20.0	30.9	20.9	26.9
WILDWOOD	53.3	46.7	28.3	37.4	18.1	14.7
Sample Average	52.1	47.9	20.9	34.7	21.2	23.8
ENTWISTLE	51.9	48.1	28.1	43.3	16.2	11.9
ALBERTA AVERAGE	51.1	48.9	24.2	52.4	16.0	7.3

Note: a) Do not necessarily add to 100% due to rounding.

Source: Statistics Canada, 1981 Census of Canada, Catalogue E-567, August 1982.

APPENDIX TABLE 1.3.2

PERCENTAGE OF 1981 CENSUS POPULATION BY SEX AND AGE CATEGORIES
(villages in combination)

	PERCENTAGE BY SEX		PERCENTAGE BY AGE[a]			
	MALE	FEMALE	0-14	15-44	45-64	65 +
BASSANO	50.4	49.6	24.2	45.0	18.3	13.75
CORONATION	51.6	48.4	27.1	46.6	15.3	11.1
MANNING	49.9	50.1	24.7	47.7	12.4	15.3
SMOKY LAKE	48.4	51.6	16.8	29.8	23.7	30.7
TWO HILLS	50.3	49.7	18.0	33.9	20.1	27.2
VIKING	49.1	50.9	17.5	33.3	22.3	26.8
Sample Average	49.95	50.05	21.4	39.4	18.7	20.8
EV/EN COMB.	51	49	25.8	43.5	14.9	16.1
ALBERTA AVERAGE	51.1	48.9	24.2	52.4	16.0	7.3

Note: a) Do not necessarily add to 100% due to rounding.

Source: Statistics Canada, 1981 Census of Canada, Catalogue E-567, August 1982.

APPENDIX 2

DWELLINGS DATA

This appendix includes 1981 Census data with sample averages and the Alberta average. The data provide some indicators of the general residential and ownership patterns in each municipality.

Appendix Table 2.1.1 (p. A-9)
Occupied Private Dwellings by Occupancy, Ownership and Value (villages in isolation).

Appendix Table 2.1.2 (p. A-10)
(villages in combination).

Appendix Table 2.2.1 (p. A-11)
Occupied Private Dwellings, Percentage by Type of Dwelling and by Date of Construction (1981) (villages in isolation).

Appendix Table 2.2.2 (p. A-12)
(villages in combination).

APPENDIX TABLE 2.1.1

OCCUPIED PRIVATE DWELLINGS, BY OCCUPANCY, OWNERSHIP AND VALUE 1981
(villages in isolation)

	Number	Average No. of Persons per Private Dwelling	% Rented	% Owner Occupied	Average Value[a] ($)
ALIX	310	2.7	22.6	77.4	75,982
IRRICANA	165	3.4	12.1	87.9	77,928
MANNVILLE	325	2.3	23.1	76.9	47,305
MUNDARE (T)	245	2.2	14.3	85.7	50,020
TROCHU (T)	340	2.5	26.5	73.5	50,768
Sample Average	278	2.7	19.6	80.4	60,401
EVANSBURG	275	2.7	29.1	70.9	55,411
CARBON	165	2.5	18.2	81.8	48,068
GLENDON	180	2.4	25.0	75.0	55,022
THORHILD	225	2.3	24.5	75.5	47,966
WARBURG	185	2.5	16.2	83.8	50,164
WILDWOOD	160	2.7	25.0	75.0	74,489
Sample Average	183	2.5	21.8	78.2	55,142
ENTWISTLE	170	2.8	35.4	64.6	44,106
ALL ALBERTA	758,240	2.9	36.9	63.1	94,179

Note: a) for private, owner-occupied non-farm dwellings only.

Source: Census of Canada 1981 (see Appendix Table 1.3.1).

APPENDIX TABLE 2.1.2

OCCUPIED PRIVATE DWELLINGS BY OCCUPANCY, OWNERSHIP AND VALUE, 1981 (villages in combination)

	Number	Average No. of Persons per Private Household	% Rented	% Owner Occupied	Average Value[a] ($)
BASSANO	440	2.6	25.0	75.0	63,537
CORONATION	450	2.8	24.5	75.5	61,069
MANNING	400	2.8	30.0	70.0	49,357
SMOKY LAKE	425	2.3	20.0	80.0	63,694
TWO HILLS	465	2.4	18.3	81.7	55,977
VIKING	470	2.4	22.3	77.7	51,951
Sample Average	442	2.9	23.1	76.8	57,597
EV/EN COMB.	445	2.7	32.2	67.8	49,759
ALL ALBERTA	758,240	2.9	36.9	63.1	94,179

Note: a) for private, owner-occupied, non-farm dwellings only.

Source: Census of Canada 1981 (see Appendix Table 1.3.2).

APPENDIX TABLE 2.2.1

OCCUPIED PRIVATE DWELLINGS, PERCENTAGE BY TYPE OF DWELLING AND BY DATE OF CONSTRUCTION (1981) (villages in isolation)

	Percentage of Occupied Private Dwellings						
	by Type			by Date of Construction			
	Single[a] Family	Apt.	Duplex	<1946	1946-1960	1961-1970	1971-1981[b]
ALIX	72.6	4.8	1.6	34.4	13.1	14.7	39.4
IRRICANA	81.8	3.0	3.0	9.4	6.25	3.1	81.25
MANNVILLE	83.1	4.6	1.5	32.2	15.2	18.6	32.2
MUNDARE (T)	93.9	4.1	NIL	41.7	16.7	6.25	37.5
TROCHU (T)	80.9	11.8	1.5	38.6	11.4	12.9	35.7
Sample Average	82.5	5.7	1.52	31.3	12.53	11.1	45.2
EVANSBURG	74.5	9.1	5.5	14.5	29.1	10.9	43.6
CARBON	81.8	9.1	NIL	36.1	11.1	16.7	36.1
GLENDON	86.1	2.8	NIL	28.1	28.1	NIL	43.7
THORHILD	91.1	4.4	NIL	11.9	45.2	21.4	23.8
WARBURG	89.2	2.7	NIL	15.8	44.7	21.1	18.4
WILDWOOD	75.0	3.1	NIL	3.6	28.6	25.0	46.2
Sample Average	84.6	4.4	NIL	19.1	31.5	16.8	33.6
ENTWISTLE	55.9	11.8	NIL	16.1	25.8	12.9	51.6
ALL ALBERTA	72.7	19.3	2.6	11.6	20.3	21.4	46.7

Notes: a) includes attached and detached, single-family dwellings.
b) includes only first five months of 1981.

Source: Census of Canada 1981. Catalogues 93-909, 93-957.

APPENDIX TABLE 2.2.2

OCCUPIED DWELLINGS, PERCENTAGE BY TYPE OF DWELLING AND BY DATE OF CONSTRUCTION (1981) (villages in combination)

	Percentage of Occupied Private Dwellings						
	by Type			by Date of Construction			
	Single[a] Family	Apt.	Duplex	<1946	1946-1960	1961-1970	1971-1981[b]
BASSANO	81.8	9.1	2.3	27.7	12.8	10.6	50.0
CORONATION	66.7	6.7	NIL	26.9	9.7	31.2	33.3
MANNING	72.5	5.0	2.5	7.5	22.5	33.75	36.25
SMOKY LAKE	90.6	3.5	NIL	18.8	23.5	21.2	36.5
TWO HILLS	89.2	4.3	1.1	15.8	27.4	18.9	36.8
VIKING	85.1	3.2	1.1	36.5	16.7	20.8	25.0
Sample Average	81.0	5.3	1.2	22.2	18.8	22.7	36.3
EV/EN COMB.	67.4	10.1	3.4	15.1	27.9	11.6	46.5
ALL ALBERTA	72.7	19.3	2.6	11.6	20.3	21.4	46.7

Notes: a) includes attached and detached, single-family dwellings.
b) includes only first five months of 1981.

Source: Census of Canada, 1981. Catalogues 93-909, 93-957.

APPENDIX 3

HOUSEHOLD FINANCES DATA

This appendix includes household income data from the 1981 Census based on 1980 circumstances, as well as data on household shelter payments. These data provide some general indicators of economic well-being at the time of the Census.

Appendix Table 3.1.1 (p. A-14)
Average 'Annual' Income for Private Households and for Employed Males and Females (1980) (villages in isolation).

Appendix Table 3.1.2 (p. A-15)
(villages in combination).

Appendix Table 3.2.1 (p. A-16)
Private Households, Average Monthly Rent/Major Payments and Percentage of Households where Rent/Major Payments exceeds 25% of Household Income (1981) (villages in isolation).

Appendix Table 3.2.2 (p. A-17)
(villages in combination).

APPENDIX TABLE 3.1.1

AVERAGE 'ANNUAL' INCOME FOR PRIVATE HOUSEHOLDS AND FOR EMPLOYED MALES AND FEMALES (1980) (villages in isolation)

	PRIVATE HOUSEHOLD AVERAGE INCOME $	EMPLOYMENT AVERAGE INCOME ($'s)[a]	
		Males, 15 years and older $	Females, 15 years and older $
ALIX	16,361	13,270	6,347
IRRICANA	23,654	19,963	5,830
MANNVILLE	17,034	16,289	8,209
MUNDARE (T)	14,730	14,457	5,725
TROCHU (T)	18,248	14,489	6,552
Sample Average	18,005	15,694	6,533
EVANSBURG	26,816	18,689	11,752
CARBON	24,903	21,796	7,069
GLENDON	20,673	21,905	8,524
THORHILD	18,141	13,826	7,147
WARBURG	15,940	14,767	3,785
WILDWOOD	21,166	19,075	6,534
Sample Average	20,165	18,274	6,612
ENTWISTLE	18,757	21,622	7,529
ALL ALBERTA	27,969	18,901	9,117

Note: a) calculated only for persons who worked in 1980. Includes income from employment only.

Source: Census of Canada, 1981.

APPENDIX TABLE 3.1.2

AVERAGE 'ANNUAL' INCOME FOR PRIVATE HOUSEHOLDS AND FOR EMPLOYED MALES AND FEMALES (1980) (villages in combination)

	PRIVATE HOUSEHOLD AVERAGE INCOME	EMPLOYMENT AVERAGE INCOME ($'s)[a]	
		Males, 15 years and older	Females, 15 years and older
	$	$	$
BASSANO	22,132	17,106	8,299
CORONATION	23,259	17,965	7,776
MANNING	21,294	18,939	6,349
SMOKY LAKE	17,713	14,973	9,319
TWO HILLS	16,947	15,936	9,235
VIKING	18,460	12,869	7,499
Sample Average	19,967.5	16,298	8,079.5
EV/EN COMB.	22,786.5	20,155.5	9,640.5
ALL ALBERTA	27,969	18,901	9,117

Note: a) calculated only for persons who worked in 1980. Includes income from employment only.

Source: Census of Canada, 1981.

APPENDIX TABLE 3.2.1

PRIVATE HOUSEHOLDS, AVERAGE MONTHLY RENT/MAJOR PAYMENTS AND % OF HOUSEHOLDS WHERE RENT/MAJOR PAYMENTS EXCEEDS 25% OF HOUSEHOLD INCOME, 1981 (villages in isolation)

	Rented		Owned	
	Average Monthly Gross Rent[a] ($)	% households where rent exceeds 25% of income	Average Monthly Major Payments[b] ($)	% households where payments exceed 25% of income
ALIX	313	21.4	287	22.9
IRRICANA	458	50.0	461	34.5
MANNVILLE	232	26.7	296	14.0
MUNDARE (T)	274	28.6	235	7.1
TROCHU (T)	212	5.3	341	18.0
Sample Average	298	26.4	324	19.3
EVANSBURG	330	23.5	290	5.1
CARBON	227	NIL	274	11.1
GLENDON	316	11.1	258	7.4
THORHILD	270	NIL	263	14.7
WARBURG	358	57.1	250	9.7
WILDWOOD	369	NIL	464	37.5
Sample Average	308	13.6	302	16.1
ENTWISTLE	348	27.3	241	9.1
ALL ALBERTA	406	18.5	485	18.9

Notes: a) for one-family households without additional person(s) in tenant-occupied non-farm dwellings.

b) for one-family households without additional person(s) in owner-occupied non-farm dwellings.
Major payments include mortgage, tax and utilities.

Source: As for Appendix Table 2.2.1.

APPENDIX TABLE 3.2.2

PRIVATE HOUSEHOLDS, AVERAGE MONTHLY RENT/MAJOR PAYMENTS AND % OF HOUSEHOLDS WHERE RENT/MAJOR PAYMENTS EXCEEDS 25% OF HOUSEHOLD INCOME, 1981 (villages in combination)

	Rented		Owned	
	Average Monthly Gross Rent[a] ($)	% households where rent exceeds 25% of income	Average Monthly Major Payments[b] ($)	% households where payments exceed 25% of income
BASSANO	363	8.7	329	19.7
CORONATION	359	4.3	300	13.2
MANNING	335	26.1	292	21.4
SMOKY LAKE	291	NIL	244	14.7
TWO HILLS	242	25.0	280	10.5
VIKING	318	10.0	219	6.8
Sample Average	318	12.35	277	14.4
EV/EN COMB.	339	25.0	265.5	6.6
ALL ALBERTA	406	18.5	485	18.9

Notes: a) for one-family households without additional person(s) in tenant-occupied non-farm dwellings.
b) for one-family households without additional person(s) in owner-occupied non-farm dwellings.
Major payments include mortgage, tax and utilities.

Source: As for Appendix Table 2.2.2

APPENDIX 4

EQUALIZED AND ACTUAL PROPERTY ASSESSMENT DATA

This appendix contains data on property assessment (absolute level and 'mix') for the study municipalities and the sample cases. Average information is also provided for 'all villages' and 'all towns' in aggregate.

Appendix Table 4.1.1 (p. A-19)
Equalized Assessment, in Dollars - 1979, 1983, 1984 (villages in isolation).

Appendix Table 4.1.2 (p. A-20)
(villages in combination).

Appendix Table 4.2.1 (p. A-21)
Equalized Assessment in Dollars Per Capita, and Percentage of Equalized which is Non-Residential Property: 1979, 1984 (villages in isolation).

Appendix Table 4.2.2 (p. A-22)
(villages in combination).

Appendix Table 4.3.1 (p. A-23)
Average Annual Percentage Increase in Equalized Assessment from 1979-1984 (villages in isolation).

Appendix Table 4.3.2 (p. A-24)
(villages in combination).

Appendix Table 4.4.1 (p. A-25)
Percentage of Actual Assessment by Major Property Categories, 1976 and 1983 (villages in isolation).

Appendix Table 4.4.2 (p. A-26)
(villages in combination).

APPENDIX TABLE 4.1.1

EQUALIZED ASSESSMENT, IN DOLLARS - 1979, 1983, 1984
(villages in isolation)

	1979	1983	1984
ALIX	1,693,400	3,324,610	3,429,720
IRRICANA	886,170	3,049,810	3,559,260
MANNVILLE	1,422,140	3,549,120	3,558,780
MUNDARE (T)	1,432,670	3,190,370	3,217,680
TROCHU (T)	2,014,050	5,008,680	5,017,430
Sample Average	1,489,686	3,624,118	3,756,574
EVANSBURG	1,775,160	5,045,070	4,605,650
CARBON	1,040,090	2,628,440	2,738,440
GLENDON	895,930	2,644,810	2,666,220
THORHILD	1,431,190	2,823,100	2,879,470
WARBURG	993,340	2,941,650	3,005,850
WILDWOOD	659,660	2,267,960	2,106,510
Sample Average	1,004,642	2,661,192	2,679,298
ENTWISTLE	817,010	2,807,170	2,861,510
ALL VILLAGES	110,926,740	243,539,370	N/A
ALL VILLAGES AVERAGE	827,811	1,996,224	

Source: Alberta Assessment Equalization Board

APPENDIX TABLE 4.1.2

EQUALIZED ASSESSMENT IN DOLLARS - 1979, 1983, 1984
(villages in combination)

	1979	1983	1984
BASSANO	3,399,450	7,704,640	7,879,510
CORONATION	2,426,890	6,372,090	6,562,040
MANNING	2,392,880	5,873,450	6,803,470
SMOKY LAKE	3,265,630	7,611,130	7,974,100
TWO HILLS	2,545,720	5,821,320	6,207,590
VIKING	2,987,530	6,303,880	6,449,610
Sample Average	2,836,350	6,614,418	6,979,387
EV/EN COMB.	2,592,170	7,852,240	7,467,160
ALL TOWNS	915,527,810	2,289,390,600	N/A

Source: Alberta Assessment Equalization Board.

APPENDIX TABLE 4.2.1

EQUALIZED ASSESSMENT IN DOLLARS PER CAPITA, AND PERCENTAGE OF EQUALIZED WHICH IS NON-RESIDENTIAL PROPERTY: 1979, 1984

(villages in isolation)

	1979		1984	
	Per Capita	% Non-Res.[a]	Per Capita	% Non-Res.[a]
ALIX	2,002	20.9	4,098	20.3
IRRICANA	2,769	25.0	4,903	16.6
MANNVILLE	2,088	29.1	4,516	23.9
MUNDARE (T)	2,194	27.4	4,912	29.4
TROCHU (T)	2,474	37.2	5,702	36.4
Sample Average	2,247	27.9	4,866	25.3
EVANSBURG	2,386	28.5	5,875	24.3
CARBON	2,348	31.4	6,252	31.8
GLENDON	2,079	32.3	5,860	29.5
THORHILD	2,655	30.6	5,087	30.8
WARBURG	2,048	25.8	5,445	20.1
WILDWOOD	1,832	36.8	4,681	32.7
Sample Average	2,223	31.4	5,446	29.0
ENTWISTLE	1,891	26.1	6,114	29.4
ALL VILLAGES	2,244	33.3	N/A	N/A

Note: a) % of total equalized assessment which is subject to the School Foundation Levy.

Source: Appendix Table 4.1.1; Populations from Appendix Table 1.1.1.

APPENDIX TABLE 4.2.2

EQUALIZED ASSESSMENT IN DOLLARS PER CAPITA, AND PERCENTAGE OF EQUALIZED WHICH IS NON-RESIDENTIAL PROPERTY: 1979, 1984
(villages in combination)

	1979		1984	
	Per Capita	% Non-Res.[a]	Per Capita	% Non-Res.[a]
BASSANO	3,177	42.0	6,566	41.0
CORONATION	1,814	46.2	5,175	43.8
MANNING	2,099	30.6	5,391	37.9
SMOKY LAKE	2,913	39.3	6,845	39.4
TWO HILLS	2,003	30.5	4,667	30.7
VIKING	2,435	32.3	5,210	30.0
Sample Average	2,169	36.8	5,317	37.1
EV/EN COMB.	2,204	27.7	5,964	26.2
ALL TOWNS	3,192	35.9	N/A	N/A

Note: a) % of total equalized assessment which is subject to the School Foundation Levy.

Source: Appendix Table 4.1.2; Population from Appendix Table 1.1.2

APPENDIX TABLE 4.3.1

AVERAGE ANNUAL PERCENTAGE INCREASE IN EQUALIZED ASSESSMENT FROM 1979-1984
(villages in isolation)

	Average Annual Percentage Increase (1979-84)[a]	
	in Equalized Assessment	in Equalized Assessment Per Capita
ALIX	15.2	15.4
IRRICANA	32.1	12.1
MANNVILLE	20.1	16.7
MUNDARE (T)	17.6	17.5
TROCHU (T)	20.0	18.2
Sample Average	20.3	16.7
EVANSBURG	21.0	19.7
CARBON	21.4	21.6
GLENDON	24.4	23.0
THORHILD	15.0	13.9
WARBURG	24.8	21.6
WILDWOOD	26.1	20.6
Sample Average	21.1	19.6
ENTWISTLE	28.5	26.4
ALL VILLAGES	(1979-83 = 17.0)	N/A

Note: a) calculated from formula detailed in Appendix Table 1.2.1.

Sources: Appendix Tables 4.1.1 and 4.2.1.

APPENDIX TABLE 4.3.2

AVERAGE ANNUAL PERCENTAGE INCREASE IN EQUALIZED ASSESSMENT FROM 1979-1984
(villages in combination)

	Average Annual Percentage Increase (1979-84)[a]	
	in Equalized Assessment	in Equalized Assessment Per Capita
BASSANO	18.3	15.6
CORONATION	22.0	23.3
MANNING	23.2	20.8
SMOKY LAKE	19.5	18.6
TWO HILLS	19.5	18.4
VIKING	16.6	16.4
Sample Average	19.7	19.6
EV/EN COMB.	23.6	22.0
ALL TOWNS	(1979-83 = 20.1)	N/A

Note: a) calculated from formula detailed in Appendix Table 1.2.1

Sources: Appendix Tables 4.1.2 and 4.2.2

APPENDIX TABLE 4.4.1

PERCENTAGE OF ACTUAL ASSESSMENT BY MAJOR PROPERTY CATEGORIES, 1976 AND 1983 (villages in isolation)

	PERCENTAGE OF ACTUAL ASSESSMENT					
	Industrial[a]		Commercial[b]		Residential[c]	
	1976	1983	1976	1983	1976	1983
ALIX	8.0	3.7	19.9	14.4	72.1	81.9
IRRICANA	0	1.0	43.0	15.2	57.0	83.8
MANNVILLE	8.9	6.9	15.4	23.1	75.7	70.0
MUNDARE (T)	0	2.4	38.4	25.3	61.6	72.3
TROCHU (T)	0.5	9.8	30.5	24.5	69.0	65.7
Sample Average	3.5	4.8	29.4	20.5	67.1	74.7
EVANSBURG	3.7	5.2	19.2	25.8	77.1	69.0
CARBON	0	12.9	29.6	18.3	70.4	68.8
GLENDON	10.5	4.8	19.3	23.7	70.2	71.5
THORHILD	0	9.3	23.0	18.7	77.0	72.0
WARBURG	3.4	6.5	11.2	13.8	85.4	79.7
WILDWOOD	4.6	2.3	32.7	33.4	62.7	64.3
Sample Average	3.7	7.2	23.2	21.6	73.1	71.3
ENTWISTLE	0.2	3.6	20.4	28.4	79.4	68.0
ALL VILLAGES	6.0		26.1		67.9	

Notes:
a includes machinery and equipment, pipe and power, railway, as well as industrial lands and buildings.
b includes provincial and federal grant-in-lieu property, cable TV, as well as commercial lands and buildings.
c includes farm property and mobile homes.

Source: Assessment Equalization Board 'Breakdown of Actual Assessment' for 1976.
Municipal Financial Statements Schedule FR21 for 1983.

APPENDIX TABLE 4.4.2

PERCENTAGE OF ACTUAL ASSESSMENT BY MAJOR PROPERTY CATEGORIES, 1976 and 1983 (villages in combination)

	PERCENTAGE OF ACTUAL ASSESSMENT					
	Industrial[a]		Commercial[b]		Residential[c]	
	1976	1983	1976	1983	1976	1983
BASSANO	4.0	12.5	44.2	28.3	51.8	59.2
CORONATION	0	2.8	42.4	43.5	57.3	53.7
MANNING	0	0	38.4	43.6	61.6	56.4
SMOKY LAKE	6.1	1.0	25.1	39.3	68.8	59.7
TWO HILLS	10.3	10.5	19.0	22.6	70.7	66.9
VIKING	11.4	10.8	22.8	21.3	65.8	67.9
Sample Average	5.3	6.3	32.0	33.1	62.7	60.6
EV/EN COMB.	3.4	5.0	19.6	26.1	77.0	68.9
ALL TOWNS	8.0		21.0		71.0	

Notes:
a includes machinery and equipment, pipe and power, railway, as well as industrial lands and buildings.
b includes provincial and federal grant-in-lieu property, cable TV, as well as commercial lands and buildings.
c includes farm property and mobile homes.

Source: Assessment Equalization Board 'Breakdown of Actual Assessment' for 1976. Municipal Financial Statements Schedule FR21 for 1983.

APPENDIX 5

GENERAL MUNICIPAL DATA
(including Main Base Data)

All tables include data for both villages in isolation as well as for their particular samples, and for both villages in combination as well as for the sample of towns selected for comparison with the combined entity. Average data for all Alberta towns in aggregate have also been included.

This appendix also details the base data used extensively elsewhere in the calculation of unit statistics. The data are derived partly from the municipal financial statements (area, roads, personnel) (FR24), while the population is derived from the Alberta Municipal Affairs Official List, and the equalized assessment from the Assessment Equalization Board. Note that the equalized assessment is based on the preceding year's actual assessment.

Appendix Table 5.1 (p. A-29)
Population, Equalized Assessments and Area.

Appendix Table 5.2 (p. A-30)
Roads: kilometerage of roads by surface type and grand total.

Appendix Table 5.3 (p. A-31)
Personnel: Full-time and Part-time Personnel and Total Personnel (treating 3 part-time as equivalent to 1 full-time).

Appendix Table 5.4 (p. A-32)
Fiscal Capacities and Assessment Mix (Equalized Assessment per capita, per kilometre of municipal roads, and per hectare; and non-residential/non-farm actual assessment as a percentage of total actual assessment).

Appendix Table 5.5 (p. A-33)
Selected Summary Statistics (surfaced roads as a percentage of total roads; population per kilometre of municipal roads, and per hectare of area; total personnel per 1000 population).

APPENDIX TABLE 5.1

POPULATION, EQUALIZED ASSESSMENTS, AND AREA

EVENBASE BASE DATA	POPULATION			TOTAL EQUALIZED ASSESSMENTS			AREA IN HECTARES		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	874	837	837	2,652,670	3,035,040	3,324,610	116.00	116.00	116.00
Irricana	545	623	726	2,316,150	2,451,460	3,049,810	196.13	196.13	196.13
Mannville	812	788	788	2,534,690	3,201,990	3,549,120	97.12	97.12	97.12
Mundare	668	645	655	2,723,720	3,029,910	3,190,370	115.00	114.85	114.85
Trochu	854	880	880	3,863,080	4,581,400	5,008,680	201.53	201.53	201.53
Sample 1 Total	3,753	3,773	3,886	14,090,310	16,299,800	18,122,590	725.78	725.63	725.63
Sample 1 Average	751	755	777	2,818,062	3,259,960	3,624,518	145.16	145.13	145.13
Evansburg	798	784	784	3,486,160	4,561,160	5,045,070	120.00	120.00	241.41
-									
Carbon	453	434	438	1,885,600	2,309,330	653,960	163.55	163.55	163.55
Glendon	454	455	455	1,819,830	2,392,050	2,644,810	237.14	237.14	237.14
Thorhild	547	566	566	2,292,150	2,602,640	2,823,100	129.50	129.50	129.50
Warburg	507	541	532	2,225,630	2,588,600	2,941,650	177.83	177.83	177.83
Wildwood	445	432	450	1,441,150	1,853,300	2,040,820	92.30	92.30	92.30
Sample 2 Total	2,406	2,428	2,461	9,664,360	11,745,920	11,104,340	800.32	800.32	800.32
Sample 2 Average	481	486	492	1,932,872	2,349,184	2,220,868	160.06	160.06	160.06
Entwistle	499	468	468	2,142,530	2,559,640	2,807,170	145.68	145.68	145.68
-									
All Villages* Total	46,119	46,798	45,452	180,796,000	222,784,000	231,546,000	13,939.97	14,278.45	n.a.
All Villages* Avg.	375	380	379	1,469,886	1,811,252	1,929,550	113.33	116.08	n.a.
-									
Bassano	1,148	1,200	1,200	5,946,330	7,458,620	7,704,640	483.60	483.60	483.60
Coronation	1,389	1,268	1,268	4,485,010	5,925,830	6,372,090	369.00	369.00	369.00
Manning	1,216	1,262	1,262	3,949,720	4,714,930	5,873,450	318.89	318.89	254.09
Smoky Lake	1,121	1,165	1,165	5,987,910	6,673,560	7,611,130	321.77	321.77	388.53
Two Hills	1,330	1,330	1,330	4,295,060	4,982,380	5,821,320	348.59	348.59	348.59
Viking	1,227	1,238	1,238	4,710,780	5,074,140	6,303,880	198.51	198.51	198.51
Sample 3 Total	7,431	7,463	7,463	29,374,310	34,829,460	39,686,510	2,040.36	2,040.36	2,042.32
Sample 3 Average	1,239	1,244	1,244	4,895,802	5,804,910	6,614,418	340.06	340.06	340.39
Evansburg/Entwistle	1,297	1,252	1,252	5,628,690	7,120,300	7,852,240	265.68	265.68	387.09
-									
All Towns* Total	325,721	336,554	331,250	1,690,786,000	2,028,396,000	2,157,233,000	94,442.62	90,305.77	94,423.00
All Towns* Average	2,988	3,088	3,039	15,511,798	18,609,138	19,791,128	866.45	828.49	866.27
-									

APPENDIX TABLE 5.2

ROADS: KILOMETERAGE OF ROADS BY SURFACE TYPE AND GRAND TOTAL

EVENBASE BASE DATA	KM. OF SURFACED ROADS			KM. OF OTHER ROADS			TOTAL KM. OF ROADS		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	32.00	32.00	32.00	26.50	26.50	26.50	58.50	58.50	58.50
Irricana	7.14	10.87	7.14	3.73	0.00	3.73	10.87	10.87	10.87
Mannville	3.47	3.47	3.47	6.64	6.64	6.64	10.11	10.11	10.11
Mundare	12.00	12.23	12.23	3.00	2.89	2.89	15.00	15.12	15.12
Trochu	9.27	9.27	9.27	7.08	7.08	7.08	16.35	16.35	16.35
Sample 1 Total	63.88	67.84	64.11	46.95	43.11	46.84	110.83	110.95	110.95
Sample 1 Average	12.78	13.57	12.82	9.39	8.62	9.37	22.17	22.19	22.19
Evansburg	2.75	2.75	4.75	5.14	5.14	5.94	7.89	7.89	10.69
-									
Carbon	6.00	6.00	6.00	4.40	4.40	4.40	10.40	10.40	10.40
Glendon	6.44	6.44	6.44	12.94	12.94	12.94	19.38	19.38	19.38
Thorhild	2.40	2.40	2.40	11.40	11.20	11.20	13.80	13.60	13.60
Warburg	8.90	8.90	8.90	4.70	4.70	4.70	13.60	13.60	13.60
Wildwood	8.56	8.56	8.56	1.60	1.60	1.60	10.16	10.16	10.16
Sample 2 Total	32.30	32.30	32.30	35.04	34.84	34.84	67.34	67.14	67.14
Sample 2 Average	6.46	6.46	6.46	7.01	6.97	6.97	13.47	13.43	13.43
Entwistle	9.65	9.65	9.65	0.00	0.00	0.00	9.65	9.65	9.65
-									
All Villages* Total	967.57	742.69	n.a.	604.89	676.16	n.a.	1,572.46	1,418.85	n.a.
All Villages* Avg.	7.87	6.04	n.a.	4.92	5.50	n.a.	12.78	11.54	n.a.
-									
Bassano	12.60	12.60	12.60	3.80	3.80	3.80	16.40	16.40	16.40
Coronation	5.70	8.50	11.00	12.60	9.80	7.30	18.30	18.30	18.30
Manning	12.87	12.87	12.87	0.80	0.80	0.80	13.67	13.67	13.67
Smoky Lake	23.00	23.00	23.00	1.36	1.36	1.36	24.36	24.36	24.36
Two Hills	45.98	45.98	45.98	0.00	0.00	0.00	45.98	45.98	45.98
Viking	10.77	10.77	10.77	0.00	0.00	0.00	10.77	10.77	10.77
Sample 3 Total	110.92	113.72	116.22	18.56	15.76	13.26	129.48	129.48	129.48
Sample 3 Average	18.49	18.95	19.37	3.09	2.63	2.21	21.58	21.58	21.58
Evansburg/Entwistle	12.40	12.40	14.40	5.14	5.14	5.94	17.54	17.54	20.34
-									
All Towns* Total	3,123.87	3,580.67	3,444.07	1,470.47	1,431.73	1,868.51	4,594.34	5,012.40	5,312.58
All Towns* Average	28.66	32.85	31.60	13.49	13.14	17.14	42.15	45.99	48.74

APPENDIX TABLE 5.3

PERSONNEL: FULL-TIME AND PART-TIME, AND TOTAL PERSONNEL (3 PART-TIME = 1 FULL-TIME)

EVENBASE BASE DATA	FULL TIME PERSONNEL			PART TIME PERSONNEL			TOTAL PERSONNEL (3 part-time = 1 full-time)		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	7	7	6	0	0	1	7.00	7.00	6.33
Irricana	3	3	3	2	2	1	3.67	3.67	3.33
Mannville	6	4	3	1	2	3	6.33	4.67	4.00
Mundare	4	4	4	0	0	0	4.00	4.00	4.00
Trochu	4	4	4	15	15	15	9.00	9.00	9.00
Sample 1 Total	24	22	20	19	19	20	30.00	28.33	26.67
Sample 1 Average	5	4	4	4	4	4	6.00	5.67	5.33
Evansburg	4	3	3	2	1	1	4.67	3.33	3.33
Carbon	2	2	2	7	9	9	4.33	5.00	5.00
Glendon	1	1	1	2	3	3	1.67	2.00	2.00
Thorhild	4	4	4	2	2	0	4.67	4.67	4.00
Warburg	2	2	2	1	1	1	2.33	2.33	2.33
Wildwood	2	2	2	3	1	1	3.00	2.33	2.33
Sample 2 Total	11	11	11	15	16	14	16.00	16.33	15.67
Sample 2 Average	2	2	2	3	3	3	3.20	3.27	3.13
Entwistle	2	4	3	0	1	7	2.00	4.33	5.33
All Villages* Total	236	237	245	248	251	252	318.67	320.67	329.00
All Villages* Avg.	2	2	2	2	2	2	2.59	2.61	2.74
Bassano	5	5	5	0	0	0	5.00	5.00	5.00
Coronation	6	6	6	7	6	5	8.33	8.00	7.67
Manning	8	8	10	16	23	24	13.33	15.67	18.00
Smoky Lake	7	7	7	0	0	0	7.00	7.00	7.00
Two Hills	10	11	10	6	12	13	12.00	15.00	14.33
Viking	7	7	7	1	5	6	7.33	8.67	9.00
Sample 3 Total	43	44	45	30	46	48	53.00	59.33	61.00
Sample 3 Average	7	7	8	5	8	8	8.83	9.89	10.17
Evansburg/Entwistle	6	7	6	2	2	8	6.67	7.67	8.67
All Towns* Total	2,282	2,358	2,203	934	887	828	2,593.33	2,653.67	2,479.00
All Towns* Average	21	22	20	9	8	8	23.79	24.35	22.74

APPENDIX TABLE 5.4

FISCAL CAPACITIES AND ACTUAL ASSESSMENT MIX

EVENBASE GENERAL DATA	EQUALIZED ASSESSMENT PER CAPITA			TOTAL EQUALIZED ASSESSMENT PER KM ROADS			EQUALIZED ASSESSMENT PER HECTARE			NON-RES, NON FARM ASSESSMENT AS PER CENT OF TOTAL ACTUAL ASSESSMENT		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	3,035	3,626	3,972	45,345	51,881	56,831	22,868	26,164	28,660	19.9	21.2	20.3
Irricana	4,250	3,935	4,201	213,077	225,525	280,571	11,809	12,499	15,550	14.5	17.9	16.2
Mannville	3,122	4,063	4,504	250,711	316,715	351,050	26,099	32,969	36,544	27.6	28.3	24.3
Mundare	4,077	4,698	4,871	181,581	200,391	211,003	23,685	26,381	27,779	29.8	29.1	27.7
Trochu	4,524	5,206	5,692	236,274	280,208	306,341	19,169	22,733	24,853	34.8	35.1	34.3
Sample 1 Average	3,754	4,320	4,664	127,134	146,911	163,340	19,414	22,463	24,975	26.1	24.1	22.4
Evansburg	4,369	5,818	6,435	441,845	578,094	471,943	29,051	38,010	26,898	32.1	32.4	31.0
Carbon	4,162	5,321	1,493	181,308	222,051	62,881	11,529	14,120	3,999	30.5	32.0	31.2
Glendon	4,008	5,257	5,813	93,902	123,429	136,471	7,674	10,087	11,153	29.5	30.4	28.5
Thorhild	4,190	4,598	4,988	166,098	191,371	207,581	17,700	20,098	21,800	32.8	30.5	28.0
Warburg	4,390	4,785	5,329	163,649	190,338	216,298	12,515	14,557	16,542	19.7	20.6	20.3
Wildwood	3,239	4,290	4,535	141,845	182,411	200,868	15,614	20,079	22,111	40.6	42.7	35.7
Sample 2 Average	4,017	4,838	4,512	143,516	174,947	165,391	12,076	14,677	13,875	28.3	30.4	28.0
Entwistle	4,294	5,469	5,998	222,024	265,248	290,898	14,707	17,570	19,269	34.0	30.6	32.0
All Villages* Avg.	3,920	4,761	5,094	114,977	157,017	n.a.	12,970	15,603	n.a.	47.1	43.0	41.6
Bassano	5,180	6,216	6,421	362,581	454,794	469,795	12,296	15,423	15,932	40.9	41.2	40.8
Coronation	3,229	4,673	5,025	245,083	323,816	348,202	12,154	16,059	17,269	48.8	47.3	46.3
Manning	3,248	3,736	4,654	288,933	344,911	429,660	12,386	14,785	23,116	45.4	45.3	44.2
Smoky Lake	5,342	5,728	6,533	245,809	273,956	312,444	18,609	20,740	19,590	39.2	38.6	40.5
Two Hills	3,229	3,746	4,377	93,411	108,360	126,605	12,321	14,293	16,700	31.8	33.2	33.0
Viking	3,839	4,099	5,092	437,398	471,136	585,318	23,731	25,561	31,756	32.3	32.2	32.1
Sample 3 Average	3,953	4,667	5,318	226,868	268,995	306,507	14,397	17,070	19,432	40.4	39.9	41.2
Evansburg/Entwistle	4,340	5,688	6,272	320,906	405,975	386,049	21,186	26,802	20,285	32.4	32.2	31.1
All Towns* Average	5,191	6,027	6,512	368,015	404,676	406,061	17,903	22,461	22,846	42.3	39.2	37.3

APPENDIX TABLE 5.5

SELECTED SUMMARY STATISTICS

EVENBASE GENERAL DATA	SURFACED ROADS AS PER CENT OF TOTAL ROADS			POPULATION PER KM. ROADS			POPULATION PER HECTARE			PERSONNEL PER 1000 POPULATION		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	54.7	54.7	54.7	14.9	14.3	14.3	7.5	7.2	7.2	8.0	8.4	7.6
Irricana	65.7	100.0	65.7	50.1	57.3	66.8	2.8	3.2	3.7	6.7	5.9	4.6
Mannville	34.3	34.3	34.3	80.3	77.9	77.9	8.4	8.1	8.1	7.8	5.9	5.1
Mundare	80.0	80.9	80.9	44.5	42.7	43.3	5.8	5.6	5.7	6.0	6.2	6.1
Trochu	56.7	56.7	56.7	52.2	53.8	53.8	4.2	4.4	4.4	10.5	10.2	10.2
Sample 1 Average	57.6	61.1	57.8	33.9	34.0	35.0	5.2	5.2	5.4	8.0	7.5	6.9
Evansburg	34.9	34.9	44.4	101.1	99.4	73.3	6.7	6.5	3.2	5.8	4.3	4.3
Carbon	57.7	57.7	57.7	43.6	41.7	42.1	2.8	2.7	2.7	9.6	11.5	11.4
Glendon	33.2	33.2	33.2	23.4	23.5	23.5	1.9	1.9	1.9	3.7	4.4	4.4
Thorhild	17.4	17.6	17.6	39.6	41.6	41.6	4.2	4.4	4.4	8.5	8.2	7.1
Warburg	65.4	65.4	65.4	37.3	39.8	40.6	2.9	3.0	3.1	4.6	4.3	4.2
Wildwood	84.3	84.3	84.3	43.8	42.5	44.3	4.8	4.7	4.9	6.7	5.4	5.2
Sample 2 Average	48.0	48.1	48.1	35.7	36.2	36.7	3.0	3.0	3.1	6.7	6.7	6.4
Entwistle	100.0	100.0	100.0	51.7	48.5	48.5	3.4	3.2	3.2	4.0	9.3	11.4
All Villages* Avg.	61.5	52.3	n.a.	29.3	33.0	n.a.	3.3	3.3	n.a.	6.9	6.9	7.2
Bassano	76.8	76.8	76.8	70.0	73.2	73.2	2.4	2.5	2.5	4.4	4.2	4.2
Coronation	31.1	46.4	60.1	75.9	69.3	69.3	3.8	3.4	3.4	6.0	6.3	6.0
Manning	94.1	94.1	94.1	89.0	92.3	92.3	3.8	4.0	5.0	11.0	12.4	14.3
Smoky Lake	94.4	94.4	94.4	46.0	47.8	47.8	3.5	3.6	3.0	6.2	6.0	6.0
Two Hills	100.0	100.0	100.0	28.9	28.9	28.9	3.8	3.8	3.8	9.0	11.3	10.8
Viking	100.0	100.0	100.0	113.9	114.9	114.9	6.2	6.2	6.2	6.0	7.0	7.3
Sample 3 Average	85.7	87.8	89.8	57.4	57.6	57.6	3.6	3.7	3.7	7.1	8.0	8.2
Evansburg/Entwistle	70.7	70.7	70.8	73.9	71.4	61.6	4.9	4.7	3.2	5.1	6.1	6.9
All Towns* Average	68.0	71.4	64.8	70.9	67.1	62.4	3.4	3.7	3.5	8.0	7.9	7.5

APPENDIX 6

AGGREGATE MUNICIPAL EXPENDITURES (all functions) AND NET COSTS

The tables refer to total municipal expenditures, i.e. all functions in aggregate, and relate to several sub-categories of expenditure abstracted from Schedule FR19A in the financial statements. The full data sourcing is as follows:

Operating and Maintenance:

FR19A - 99 - 19 (Salaries, Wages and Benefits)
- 20 (Contracted and General Services)
- 21 (Purchases from Other Governments)
- 22 (Materials, Goods, Supplies, Utilities)
- 23 (Grants to a particular Government)
- 28 (Contributed to own municipal agencies)
- 29 (Grants to Individuals and Organizations)
- 30 (Bank Charges and Short-term Interest)

Internal Transfers:

FR19A - 99 - 24 (Contributed to Other Operating Functions)
- 25 (Contributed to Capital Programs)
- 26 (Added to Function Operating Allowances)
- 27 (Added to Function Operating Reserves)

Other Expenditures:

FR19A - 99 - 34 (Other Transactions, Discounts, Adjustments)

Debt Charges:

FR19A - 99 - 31 (Long-term Debt Charges)
- 32 (Debenture Debt Charges)

N.B. Any residual expenditures not falling into the above categories, are Gross Recoveries to Operating Functions (FR19A - 99 - 33).

Net Costs:

FR19A - 99 - 35 (Total Function Operating Expenditures)

minus

FR19A - 99 - 18 (Total Function Operating Revenues)

1984 Budget Data:

Selected comparative statistics, for Evansburg and Entwistle only, based on 1984 Budget Estimates.

Appendix Table 6.1 (p. A-36)
Function Expenditure Categories as a Percentage of Total Expenditures.

Appendix Table 6.2 (p. A-37)
Aggregate Function Expenditures, By Category, Per Capita.

Appendix Table 6.3 (p. A-38)
Aggregate Function Expenditures, By Category, Per $1000 of Equalized Assessment.

Appendix Table 6.4 (p. A-39)
Debt Service Charge Expenditures (per capita, per $1000 E.A., as a per cent of total expenditures, and as a per cent of total municipal taxes).

Appendix Table 6.5 (p. A-40)
Net Costs (net function expenditure) (as a per cent of total expenditure, per capita, and per $1000 E.A.).

Appendix Table 6.6 (p. A-41)
Expenditure Detail: 1984 Budgets - Evansburg and Entwistle.

APPENDIX TABLE 6.1

FUNCTION EXPENDITURE CATEGORIES AS A PERCENT OF TOTAL EXPENDITURES

EVENEXPS TOTAL EXPENDITURE	FUNCTIONS OPER. & MAINT.AS PER CENT OF TOTAL FUNCTIONS EXPEND.			FUNCTIONS INTERN. TRANS. AS PER CENT OF TOTAL FUNCTIONS EXPEND.			FUNCTIONS OTHER EXPEND. AS PER CENT OF TOTAL FUNCTIONS EXPEND.		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	85.5	80.0	79.9	4.1	4.3	5.4	0.0	0.0	0.0
Irricana	37.8	51.7	55.6	49.9	4.9	8.9	6.8	1.4	1.0
Mannville	48.6	58.5	65.3	35.6	11.3	15.8	2.4	2.6	4.1
Mundare	63.3	22.0	46.8	9.9	34.7	34.3	0.8	0.0	0.2
Trochu	46.1	57.2	56.0	26.9	16.1	16.0	0.3	0.3	0.1
Sample 1 Average	53.9	43.6	59.1	26.6	21.4	17.2	2.2	0.5	0.8
Evansburg	71.3	53.5	48.4	6.3	18.2	22.8	0.0	3.5	0.2
Carbon	47.5	63.8	57.4	19.9	5.1	6.0	0.5	0.5	4.9
Glendon	86.7	29.9	55.9	0.0	25.8	21.2	2.4	0.4	1.5
Thorhild	60.2	68.9	53.9	3.3	1.3	26.6	1.1	0.1	.0
Warburg	54.2	68.1	68.1	0.0	0.0	0.0	25.5	1.4	3.6
Wildwood	65.5	56.5	86.3	28.0	20.9	2.9	1.3	0.1	0.3
Sample 2 Average	59.9	54.1	65.8	9.5	12.4	12.1	7.2	0.4	1.6
Entwistle	52.2	61.9	29.3	30.9	22.2	57.6	0.0	0.6	0.1
All Villages* Avg.	60.3	59.7	62.0	19.0	16.6	16.0	2.0	1.1	1.1
Bassano	21.0	42.4	44.5	27.3	11.6	13.4	0.9	1.5	1.7
Coronation	58.2	57.6	38.2	41.2	22.1	13.8	0.1	1.1	0.6
Manning	63.3	68.0	75.0	11.0	9.5	0.7	0.3	0.3	0.8
Smoky Lake	62.3	57.8	44.5	8.1	2.6	21.1	0.5	0.1	.0
Two Hills	55.7	56.1	54.3	25.2	8.7	7.9	0.0	0.0	0.0
Viking	52.8	57.0	59.1	23.3	19.3	6.0	0.9	0.4	0.1
Sample 3 Average	47.9	56.3	51.6	24.1	12.5	10.4	0.5	0.5	0.5
Evansburg/Entwistle	63.7	56.5	38.2	16.1	19.6	41.3	0.0	2.5	0.2
All Towns* Average	59.4	63.3	59.9	23.0	14.6	15.2	1.2	1.4	1.9

APPENDIX TABLE 6.2

AGGREGATE FUNCTION EXPENDITURES, BY CATEGORY, PER CAPITA

EVENEIPS TOTAL EXPENDITURE	FUNCTIONS OPERATING EXP. PER CAPITA			FUNCTIONS OPERATION & MAINT. EXP. PER CAPITA			FUNCTIONS INTERNAL TRANSFERS EXP. PER CAPITA			FUNCTIONS OTHER EXPENDITURE PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	453	504	538	388	403	429	19	22	29	0.00	0.00	0.00
Irricana	1188	587	614	448	304	342	593	29	55	80.75	8.06	6.17
Mannville	558	511	435	271	299	284	198	58	69	13.31	13.23	17.82
Mundare	937	2466	932	594	542	436	93	856	320	7.88	0.00	1.79
Trochu	855	841	874	394	481	490	230	135	140	2.47	2.61	0.92
Sample 1 Average	760	933	674	410	407	398	202	199	116	16.57	4.70	5.28
Evansburg	475	653	851	339	350	411	30	119	194	0.00	22.63	1.57
Carbon	585	609	580	278	388	333	116	31	35	2.93	2.80	28.28
Glendon	317	1067	476	275	319	266	0	275	101	7.47	3.90	7.00
Thorhild	640	659	786	385	454	424	21	8	209	7.15	0.64	0.09
Warburg	631	411	435	342	280	296	0	0	0	161.01	5.65	15.76
Wildwood	471	646	980	309	365	846	132	135	29	6.28	0.65	3.15
Sample 2 Average	536	669	649	321	362	427	51	83	78	38.68	2.75	10.46
Entwistle	504	590	1608	263	365	471	156	131	927	0.00	3.41	2.23
All Villages* Avg.	601	671	662	362	401	410	114	111	106	12.08	7.24	6.96
Bassano	1436	760	836	301	322	372	391	88	112	13.03	11.11	14.30
Coronation	532	630	1029	310	363	393	219	139	142	0.39	6.94	6.56
Manning	632	698	661	400	475	496	69	66	4	2.18	2.04	5.54
Smoky Lake	479	489	638	298	283	284	39	13	135	2.48	0.47	-0.01
Two Hills	1212	1043	999	675	585	542	305	90	79	0.00	0.00	0.00
Viking	758	785	757	400	447	447	177	152	45	6.69	2.76	0.90
Sample 3 Average	839	740	824	402	417	426	202	92	86	3.92	3.84	4.50
Evansburg/Entwistle	486	630	1134	310	356	434	78	123	469	0.00	15.44	1.81
All Towns* Average	710	774	853	422	490	511	163	113	129	8.60	10.70	16.19

APPENDIX TABLE 6.3

AGGREGATE FUNCTION EXPENDITURES, BY CATEGORY, PER $1000 OF EQUALIZED ASSESSMENT

EVENEXPS TOTAL EXPENDITURE	TOTAL FUNCTIONS EXPENDITURE PER $1000EA			FUNCTIONS OP. & MAINT. EXPEND. PER $1000EA			FUNCTIONS INT. TRANS EXPEND. PER $1000EA			FUNCTIONS OTHER EXPENDITURE PER $1000EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	149.4	138.9	135.3	127.8	111.2	108.1	6.2	6.0	7.3	0.0	0.0	0.0
Irricana	279.4	149.2	146.2	105.5	77.2	81.4	139.5	7.3	13.0	19.0	2.0	1.5
Mannville	178.8	125.7	96.7	87.0	73.5	63.1	63.6	14.2	15.2	4.3	3.3	4.0
Mundare	229.9	525.0	191.4	145.6	115.4	89.6	22.8	182.2	65.6	1.9	0.0	0.4
Trochu	189.1	161.5	153.6	87.1	92.4	86.0	50.9	26.0	24.5	0.5	0.5	0.2
Sample 1 Average	202.5	216.0	144.5	109.1	94.2	85.4	53.9	46.2	24.8	4.4	1.1	1.1
Evansburg	108.7	112.3	132.2	77.5	60.1	63.9	6.9	20.4	30.1	0.0	3.9	0.2
Carbon	140.5	114.4	388.3	66.7	72.9	222.9	27.9	5.9	23.3	0.7	0.5	18.9
Glendon	79.1	203.1	81.9	68.5	60.6	45.8	0.0	52.4	17.4	1.9	0.7	1.2
Thorhild	152.8	143.4	157.6	92.0	98.7	85.0	5.0	1.9	42.0	1.7	0.1	.0
Warburg	143.7	85.8	81.6	77.9	58.4	55.6	0.0	0.0	0.0	36.7	1.2	3.0
Wildwood	145.4	150.5	216.0	95.3	85.1	186.5	40.7	31.5	6.3	1.9	0.2	0.7
Sample 2 Average	133.3	138.3	143.7	79.9	74.9	94.6	12.7	17.2	17.4	9.6	0.6	2.3
Entwistle	117.4	107.9	268.1	61.3	66.8	78.5	36.3	23.9	154.5	0.0	0.6	0.4
All Villages* Avg.	153.3	141.0	129.9	92.4	84.2	80.6	29.1	23.4	20.7	3.1	1.5	1.4
Bassano	277.1	122.2	130.2	58.1	51.9	58.0	75.6	14.2	17.4	2.5	1.3	2.2
Coronation	164.9	134.9	204.8	95.9	77.7	78.3	67.9	29.8	28.2	0.1	1.5	1.3
Manning	194.7	186.9	142.0	123.2	127.1	106.6	21.3	17.8	1.0	0.7	0.5	1.2
Smoky Lake	89.6	85.4	97.6	55.9	49.3	43.4	7.2	2.2	20.6	0.5	0.1	.0
Two Hills	375.2	278.5	228.3	209.1	156.3	123.9	94.4	24.1	18.1	0.0	0.0	0.0
Viking	197.3	191.6	148.7	104.1	109.2	87.8	46.1	37.0	8.9	1.7	0.7	0.2
Sample 3 Average	212.2	158.6	155.0	101.6	89.3	80.0	51.2	19.8	15.1	1.0	0.8	0.8
Evansburg/Entwistle	112.0	110.7	180.8	71.3	62.5	69.1	18.1	21.7	74.6	0.0	2.7	0.3
All Towns* Average	139.4	130.8	131.0	82.7	82.8	78.5	32.0	19.1	19.9	1.7	1.8	2.5

APPENDIX TABLE 6.4

DEBT SERVICE CHARGE EXPENDITURES (PER CAPITA: PER $1000 E.A.; AS A PERCENT OF TOTAL EXPENDITURES: AND AS A PERCENT OF TOTAL MUNICIPAL TAXES

EVENEXPS TOTAL EXPENDITURE	FUNCTIONS DEBT CHARGES EXPENDITURE PER CAPITA			FUNCTIONS DEBT EXPENDITURE PER $1000EA			FUNCTIONS DEBT CHARGES AS PER CENT OF TOTAL FUNCTIONS EXPEND.			DEBT SERVICE CHARGES AS PER CENT OF TOTAL MUN. TAXES		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	47	79	79	15.4	21.8	19.9	10.3	15.7	14.7	29.6	47.9	45.5
Irricana	65	247	212	15.4	62.7	50.4	5.5	42.0	34.5	21.3	78.4	59.1
Mannville	75	141	65	24.0	34.7	14.4	13.4	27.6	14.9	60.0	97.9	34.4
Mundare	243	1068	175	59.6	227.4	35.8	25.9	43.3	18.7	76.2	306.4	52.9
Trochu	229	222	244	50.5	42.6	42.9	26.7	26.4	27.9	74.3	70.9	73.9
Sample 1 Average	132	322	154	35.1	74.5	33.1	17.3	34.5	22.9	56.4	128.2	56.6
Evansburg	106	162	244	24.3	27.9	37.9	22.4	24.8	28.7	46.3	60.5	90.9
Carbon	188	186	184	45.2	35.0	123.1	32.2	30.6	31.7	98.3	84.7	78.0
Glendon	35	469	102	8.7	89.3	17.5	11.6	44.0	21.4	21.1	252.0	56.9
Thorhild	227	196	152	54.1	42.7	30.6	35.4	29.8	19.4	108.2	87.5	67.1
Warburg	128	125	123	29.1	26.2	23.1	20.3	30.5	28.3	33.9	49.1	46.4
Wildwood	24	145	102	7.5	33.8	22.5	5.2	22.5	10.4	10.7	53.5	40.8
Sample 2 Average	125	221	133	31.1	45.7	29.4	23.3	33.0	20.5	52.9	95.3	57.1
Entwistle	85	91	208	19.8	16.6	34.7	16.9	15.4	13.0	48.4	48.7	110.1
All Villages* Avg.	113	152	139	28.8	31.9	27.3	18.8	22.6	21.0	55.9	65.3	58.8
Bassano	730	338	338	141.0	54.4	52.6	50.9	44.5	40.4	179.3	88.2	86.2
Coronation	3	121	488	0.9	25.8	97.0	0.5	19.1	47.4	1.2	53.8	91.0
Manning	161	155	155	49.5	41.5	33.3	25.4	22.2	23.4	77.9	84.4	85.0
Smoky Lake	139	194	219	26.1	33.8	33.5	29.1	39.5	34.4	64.7	93.8	127.9
Two Hills	232	367	378	71.7	98.1	86.3	19.1	35.2	37.8	119.8	149.0	151.8
Viking	174	184	264	45.4	44.8	51.8	23.0	23.4	34.8	62.9	52.5	72.6
Sample 3 Average	231	227	309	58.4	48.7	58.0	27.5	30.7	37.4	90.9	85.7	97.6
Evansburg/Entwistle	98	136	231	22.6	23.8	36.8	20.2	21.5	20.3	47.0	57.0	96.6
All Towns* Average	117	160	196	22.9	27.1	30.1	16.4	20.7	23.0	48.2	59.1	67.5

APPENDIX TABLE 6.5

NET COSTS (NET FUNCTION EXPENDITURE)

EVENEXPS TOTAL EXPENDITURE	FUNCTIONS NET COST OF OPER. AS PER CENT OF TOTAL EXPEND.			FUNCTIONS NET COST OF OPER. PER $1000EA			FUNCTIONS NET COST OF OPER. PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	48.4	56.7	53.7	72.3	78.8	72.7	220	286	289
Irricana	30.0	18.4	41.2	83.9	27.4	60.3	357	108	253
Mannville	40.9	45.5	61.3	73.1	57.2	59.3	228	232	267
Mundare	46.9	.0	41.1	107.8	-0.2	78.6	440	-1	383
Trochu	45.0	43.2	48.1	85.2	69.8	73.8	385	363	420
Sample 1 Average	41.9	23.0	48.0	84.8	49.6	69.3	318	214	323
Evansburg	58.1	54.5	40.1	63.2	61.2	53.0	276	356	341
Carbon	43.0	45.9	51.0	60.4	52.5	198.0	251	279	296
Glendon	64.2	49.3	58.0	50.8	100.1	47.5	204	526	276
Thorhild	54.6	52.3	40.0	83.4	75.0	63.1	350	345	315
Warburg	48.9	63.0	51.4	70.3	54.0	41.9	308	259	223
Wildwood	74.0	70.0	30.2	107.6	105.4	65.3	348	452	296
Sample 2 Average	55.0	54.9	43.2	73.4	75.9	62.1	295	367	280
Entwistle	52.0	46.1	21.1	61.1	49.7	56.5	262	272	339
All Villages* Avg.	41.6	44.4	45.6	63.7	62.5	59.2	250	298	302
Bassano	16.7	28.8	38.0	46.2	35.2	49.5	239	219	318
Coronation	56.7	48.4	36.3	93.4	65.3	74.4	302	305	374
Manning	39.8	31.3	30.1	77.4	58.5	42.8	252	219	199
Smoky Lake	38.6	44.6	44.0	34.6	38.1	43.0	185	218	281
Two Hills	29.5	39.3	34.3	110.6	109.4	78.2	357	410	342
Viking	32.6	59.0	55.4	64.2	113.1	82.3	247	463	419
Sample 3 Average	31.8	41.6	39.1	67.5	66.0	60.7	267	308	323
Evansburg/Entwistle	55.7	51.6	30.0	62.4	57.1	54.3	271	325	341
All Towns* Average	39.9	41.8	39.6	55.6	54.7	51.9	283	324	338

APPENDIX TABLE 6.6

EXPENDITURE DETAIL: 1984 BUDGETS EVANSBURG AND ENTWISTLE

EVEN84 1984 BUDGETS	FUNC.EXPEND. PER CAPITA	DEBT CHARGE PER CAPITA	OP.&MAINT. PER CAPITA	INT.TRANS. PER CAPITA	OTH.EXPEND. PER CAPITA	OP&MAINT.EX. PER $1000EA
ENTWHISTLE	723.71	208.32	491.67	8.55	15.18	80.41
EVANSBURG	786.53	266.08	452.73	67.08	0.64	77.07
ENT./EVANS.	763.05	244.49	467.29	45.20	6.07	78.35

EVEN84 1984 BUDGETS	OP&MAINT AS% OF FUNC.EXP.	IN.TRANS.AS% OF FUNC.EXP.	OTH.EXP. AS% OF FUNC.EXP.	DEBT AS % OF FUNC.EXP.	NET FUNC.EX. PER CAPITA	NET FUNC.EX. PER $1000EA
ENTWHISTLE	67.94	1.18	2.10	28.79	357.09	59.40
EVANSBURG	57.56	8.53	0.08	33.83	395.96	67.40
ENT./EVANS.	61.24	5.92	0.80	32.04	381.43	63.95

APPENDIX 7

MUNICIPAL DEBT DATA

Municipal debt is categorized as follows:

a) Grand Total Functions Debenture Debt: FR11 - 4 - 51

b) Water and Sewer Debt:

FR11 - 4 - 19 (Water Supply and Distribution)
plus
FR11 - 4 - 21 (Sanitary Sewage Service and Treatment)

c) Other Utility Debt:

FR11 - 4 - 44 (Gas Production and Distribution)
plus
FR11 - 4 - 45 (Electrical Production and Distribution)
plus
FR11 - 4 - 46 (Telephone Systems)

d) General Municipal Debenture Debt:

((Grand Total Debt) - (Water and Sewer Debt + Other Utility Debt))

The total assets/liabilities factor is from FS2 - 2 - 45

Appendix Table 7.1 (p. A-43)
Debenture Debt Per Capita By Category.

Appendix Table 7.2 (p. A-44)
Debenture Debt Per $1000 Equalized Assessment by Category.

Appendix Table 7.3 (p. A-45)
Debenture Debt Structure, and Total Debt as a Percent of Total Liabilities.

APPENDIX TABLE 7.1

DEBENTURE DEBT PER CAPITA BY CATEGORY

EVENDEBT DEBENTURE DEBT	TOTAL DEBENTURE DEBT PER CAPITA			WATER & SEWER DEBENTURE DEBT PER CAPITA			OTHER UTILITIES DEBENTURE DEBT PER CAPITA			GENERAL MUN. DEBENTURE DEBT PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	327	436	409	259	261	250	0	0	0	67	175	159
Irricana	1,930	1,648	1,375	309	264	221	0	0	0	1,622	1,384	1,154
Mannville	543	472	453	502	436	423	0	0	0	41	36	31
Mundare	1,992	1,338	1,294	1,285	618	598	0	0	0	706	720	696
Trochu.	1,799	1,851	1,805	340	321	314	0	0	0	1,459	1,530	1,491
Sample 1 Average	1,238	1,128	1,064	520	373	353	0	0	0	718	755	711
Evansburg	1,143	1,556	1,634	895	1,107	1,089	0	0	0	247	449	545
Carbon	1,392	1,428	1,387	550	565	551	0	0	0	842	862	836
Glendon	947	589	563	197	368	345	0	0	0	750	222	219
Thorhild	1,327	1,229	1,181	624	585	566	248	229	217	455	416	398
Warburg	1,073	981	936	731	670	640	0	0	0	342	312	296
Wildwood	916	723	682	687	496	473	0	0	0	228	227	209
Sample 2 Average	1,138	999	957	564	544	522	56	53	50	518	402	385
Entwistle	699	1,440	1,422	699	1,309	1,292	0	0	0	0	131	130
All Villages* Avg.	867	890	891	518	545	556	9	8	7	340	337	328
Bassano	2,642	2,477	2,422	520	480	462	0	0	0	2,122	1,997	1,960
Coronation	637	1,575	1,679	595	649	646	0	0	0	43	925	1,033
Manning	1,411	1,322	1,281	561	523	505	174	161	154	676	637	622
Smoky Lake	1,534	1,555	1,676	193	320	305	234	203	177	1,107	1,033	1,194
Two Hills	1,822	1,683	1,528	1,030	972	907	0	0	0	792	711	621
Viking	1,128	1,610	1,862	616	1,063	1,040	0	0	0	512	547	822
Sample 3 Average	1,502	1,699	1,734	598	676	651	64	59	54	839	965	1,029
Evansburg/Entwistle	972	1,513	1,555	820	1,182	1,165	0	0	0	152	330	390
All Towns* Average	1,040	1,142	1,138	396	450	461	6	6	11	638	685	665

APPENDIX TABLE 7.2

DEBENTURE DEBT PER $1000 E.A. BY CATEGORY

EVENDEBT DEBENTURE DEBT	WATER & SEWER DEBENTURE DEBT PER $1000 EA			GENERAL MUN. DEBENTURE DEBT PER $1000 EA			TOTAL DEBENTURE DEBT PER $1000 EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	85	72	63	22	48	40	108	120	103
Irricana	73	67	53	382	352	275	454	419	327
Mannville	161	107	94	13	9	7	174	116	101
Mundare	315	132	123	173	153	143	488	285	266
Trochu	75	62	55	323	294	262	398	356	317
Sample 1 Average	138	86	76	191	175	152	330	261	228
Evansburg	205	190	169	57	77	85	262	267	254
Carbon	132	106	369	202	162	560	334	268	929
Glendon	49	70	59	187	42	38	236	112	97
Thorhild	149	127	113	109	90	80	317	267	237
Warburg	167	140	120	78	65	56	244	205	176
Wildwood	212	116	104	71	53	46	283	169	150
Sample 2 Average	140	112	116	129	83	85	283	207	212
Entwistle	163	239	215	0	24	22	163	263	237
All Villages* Avg.	132	115	109	87	71	64	221	187	175
Bassano	100	77	72	410	321	305	510	399	377
Coronation	184	139	129	13	198	206	197	337	334
Manning	173	140	108	208	170	134	434	354	275
Smoky Lake	36	56	47	207	180	183	287	272	257
Two Hills	319	259	207	245	190	142	564	449	349
Viking	160	259	204	133	133	161	294	393	366
Sample 3 Average	151	145	122	212	207	194	380	364	326
Evansburg/Entwistle	189	208	186	35	58	62	224	266	248
All Towns* Average	76	75	71	123	114	102	200	189	175

APPENDIX TABLE 7.3

DEBENTURE DEBT STRUCTURE, AND TOTAL DEBT AS A PERCENT OF TOTAL LIABILITIES

EVENDEBT DEBENTURE DEBT	WATER & SEWER DEBENTURE DEBT AS PER CENT OF TOTAL DEBENTURE DEBT			GENERAL MUN. DEBENTURE DEBT AS PER CENT OF TOTAL DEBENTURE DEBT			TOTAL DEBENTURE DEBT AS PER CENT OF TOTAL ASSETS/LIABILITIES		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	79.4	59.8	61.1	20.6	40.2	38.9	9.0	13.1	12.1
Irricana	16.0	16.0	16.1	84.0	84.0	83.9	45.8	43.9	40.4
Mannville	92.5	92.3	93.2	7.5	7.7	6.8	17.4	15.1	14.1
Mundare	64.5	46.2	46.2	35.5	53.8	53.8	40.8	26.0	23.4
Trochu	18.9	17.4	17.4	81.1	82.6	82.6	27.1	27.9	26.6
Sample 1 Average	42.0	33.1	33.2	58.0	66.9	66.8	27.5	25.4	23.7
Evansburg	78.4	71.2	66.6	21.6	28.8	33.4	30.2	30.7	30.8
Carbon	39.5	39.6	39.7	60.5	60.4	60.3	27.4	26.6	25.7
Glendon	20.8	62.4	61.1	79.2	37.6	38.9	15.4	8.5	8.2
Thorhild	47.0	47.6	47.9	34.3	33.8	33.7	19.5	18.2	16.6
Warburg	68.2	68.2	68.4	31.8	31.8	31.6	21.6	20.6	19.5
Wildwood	75.1	68.6	69.4	24.9	31.4	30.6	22.5	16.0	15.3
Sample 2 Average	49.5	54.4	54.5	45.5	40.3	40.3	20.8	17.5	16.6
Entwistle	100.0	90.9	90.9	0.0	9.1	9.1	17.9	25.0	24.3
All Villages* Avg.	59.7	61.3	62.4	39.2	37.9	36.8	20.4	19.7	18.8
Bassano	19.7	19.4	19.1	80.3	80.6	80.9	37.8	35.4	33.8
Coronation	93.3	41.2	38.5	6.7	58.8	61.5	20.4	33.2	33.2
Manning	39.8	39.6	39.4	47.9	48.2	48.5	30.9	28.3	26.9
Smoky Lake	12.6	20.6	18.2	72.2	66.4	71.2	31.6	27.8	24.5
Two Hills	56.5	57.7	59.3	43.5	42.3	40.7	42.9	38.6	32.7
Viking	54.6	66.0	55.9	45.4	34.0	44.1	20.5	26.5	28.7
Sample 3 Average	39.8	39.8	37.6	55.9	56.8	59.4	31.2	31.6	29.9
Evansburg/Entwistle	84.3	78.2	74.9	15.7	21.8	25.1	25.4	28.4	28.2
All Towns* Average	38.1	39.4	40.5	61.4	60.0	58.5	26.0	25.9	24.3

APPENDIX 8

BALANCE SHEET DATA

The data are derived from Schedule FS2 in the municipal financial statements. Reference codes are as follows:

Total Liabilities/Assets:	FS2 - 2 - 45
Cash-on-hand and on deposit:	FS2 - 2 - 4
Investments, Loans & Advances:	FS2 - 2 - 10
Capital Reserves:	FS2 - 2 - 42
Operating Reserves:	FS2 - 2 - 41

Appendix Table 8.1 (p. A-47)
Total Liabilities/Assets Per $1000 Equalized Assessment and Per Capita.

Appendix Table 8.2 (p. A-48)
Liquid and Semi-Liquid Assets (Cash-on-hand and on deposit, and investments, loans and advances) (as a percentage of total liabilities, and per capita).

Appendix Table 8.3 (p. A-49)
Capital, Operating and Total Reserves Per Capita.

Appendix Table 8.4 (p. A-50)
Capital, Operating and Total Reserves as a Percentage of Total Liabilities.

APPENDIX TABLE 8.1

TOTAL LIABILITIES/ASSETS PER $1000 EQUALIZED ASSESSMENT AND PER CAPITA

EVENASST LIABILITIES/ASSETS	TOTAL LIABILITIES (ASSETS) PER $1000EA			TOTAL LIABILITIES (ASSETS) PER CAPITA		
	1981	1982	1983	1981	1982	1983
Alix	1,193	917	853	3,619	3,327	3,388
Irricana	991	955	811	4,213	3,756	3,407
Mannville	1,001	770	715	3,124	3,128	3,220
Mundare	1,197	1,096	1,135	4,879	5,147	5,527
Trochu	1,465	1,273	1,192	6,628	6,629	6,786
Sample 1 Average	1,201	1,027	962	4,507	4,437	4,487
Evansburg	866	872	825	3,783	5,071	5,311
Carbon	1,221	1,008	3,616	5,084	5,362	5,399
Glendon	1,538	1,315	1,183	6,164	6,914	6,979
Thorhild	1,628	1,470	1,426	6,821	6,759	7,112
Warburg	1,132	995	902	4,967	4,761	4,904
Wildwood	1,259	1,054	983	4,077	4,520	4,458
Sample 2 Average	1,362	1,177	1,277	5,472	5,695	5,761
Entwistle	910	1,054	978	3,908	5,767	5,864
-						
All Villages* Avg.	1,083	947	929	4,247	4,509	4,731
-						
Bassano	1,350	1,127	1,116	6,990	7,002	7,165
Coronation	968	1,014	1,007	3,125	4,737	5,063
Manning	1,407	1,251	1,024	4,571	4,674	4,766
Smoky Lake	907	978	1,048	4,846	5,603	6,845
Two Hills	1,315	1,163	1,066	4,246	4,358	4,666
Viking	1,436	1,481	1,276	5,512	6,070	6,496
Sample 3 Average	1,218	1,153	1,090	4,813	5,379	5,796
Evansburg/Entwistle	883	937	880	3,831	5,331	5,518
-						
All Towns* Average	772	731	720	4,007	4,406	4,687
-						

APPENDIX TABLE 8.2

LIQUID AND SEMI-LIQUID ASSETS

EVENDEBT DEBENTURE DEBT	CASH ON HAND AND DEPOSITS AS PER CENT OF TOTAL LIABILITIES (ASSETS)			INVEST.LOANS.ADV. AS PER CENT OF TOTAL LIABILITIES (ASSETS)			CASH ON HAND AND DEPOSITS PER CAPITA			INVESTMENTS, LOANS AND ADVANCES PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	0.6	0.1	2.5	7.0	5.6	2.6	21.59	4.83	86.24	235.03	184.66	89.76
Irricana	3.2	0.8	6.5	8.5	11.2	4.0	134.74	20.63	220.18	359.30	422.38	137.41
Mannville	1.9	3.6	4.6	6.1	.0	.0	58.86	112.18	147.61	187.67	0.01	0.01
Mundare	1.0	0.7	0.6	16.6	9.0	7.3	49.46	38.44	31.10	808.40	465.13	403.07
Trochu	.0	1.2	0.4	2.7	3.9	1.7	0.12	81.13	24.91	175.66	255.69	113.65
Sample 1 Average	1.0	1.2	2.2	7.5	5.6	3.1	46.16	54.72	100.52	336.46	249.86	138.68
Evansburg	1.1	5.8	3.5	.0	.0	.0	42.68	294.00	186.02	0.01	0.01	0.01
Carbon	0.6	0.2	0.7	8.0	13.4	11.3	32.04	12.81	36.80	408.67	720.54	608.23
Glendon	0.5	2.3	2.9	17.8	11.3	8.7	29.42	158.43	197.56	1,099.91	781.40	601.36
Thorhild	2.9	1.6	2.9	7.7	9.7	9.4	200.46	109.75	203.84	522.80	657.24	671.38
Warburg	0.2	1.2	3.4	2.6	2.3	2.0	19.19	59.03	161.59	128.97	110.05	96.11
Wildwood	0.8	1.0	1.1	11.1	1.5	3.6	32.08	44.16	50.98	453.51	73.63	159.58
Sample 2 Average	1.2	1.4	2.4	9.4	8.2	7.4	65.24	78.58	135.52	514.40	466.06	424.58
Entwistle	11.6	3.9	1.5	.0	1.9	2.9	454.67	225.74	85.81	0.02	106.86	170.96
All Villages* Avg.	3.5	2.9	3.4	7.6	6.4	5.1	148.10	129.58	161.53	323.45	288.30	242.76
Bassano	0.6	0.4	1.1	9.2	9.6	10.0	44.75	39.09	81.17	643.06	674.95	714.24
Coronation	4.8	6.2	2.5	5.5	5.0	4.5	149.14	293.59	129.20	172.79	236.60	226.93
Manning	1.0	2.6	3.1	3.3	4.8	6.3	45.86	119.41	148.61	152.08	223.41	302.47
Smoky Lake	2.9	3.0	3.1	14.7	13.0	13.5	139.19	167.75	212.14	714.33	729.29	926.08
Two Hills	0.6	0.9	0.2	5.8	2.2	.0	23.77	38.77	7.35	244.41	94.04	0.05
Viking	12.5	3.9	0.8	.0	.0	8.2	688.64	237.69	50.30	0.01	0.01	534.20
Sample 3 Average	3.8	2.7	1.8	6.4	5.9	7.6	181.16	147.42	102.73	308.04	317.11	437.74
Evansburg/Entwistle	5.3	5.0	2.7	.0	0.7	1.2	291.18	258.48	148.56	0.02	39.95	63.91
All Towns* Average	2.4	1.9	2.1	8.3	7.4	6.7	97.55	83.20	98.89	333.97	327.85	315.22

APPENDIX TABLE 8.3

CAPITAL, OPERATING AND TOTAL RESERVES PER CAPITA

EVENASST LIABILITIES/ASSETS	CAPITAL RESERVES PER CAPITA			TOTAL RESERVES PER CAPITA			OPERATING RESERVES PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	0.00	0.00	0.00	0.00	0.00	16.58	0.00	0.00	16.58
Irricana	257.82	194.67	34.98	257.82	194.67	34.98	0.00	0.00	0.00
Mannville	59.22	35.96	36.62	190.13	104.48	149.57	130.91	68.53	112.94
Mundare	764.27	0.00	0.00	779.67	15.96	15.71	15.41	15.96	15.71
Trochu	310.33	258.03	132.01	310.33	258.03	132.01	0.00	0.00	0.00
Sample 1 Average	256.90	99.83	43.86	287.97	116.87	72.98	31.07	17.04	29.12
Evansburg	10.94	32.29	45.05	43.65	135.71	141.86	32.71	103.42	96.81
Carbon	4.44	46.11	66.32	129.95	183.47	204.41	125.52	137.36	138.09
Glendon		0.00	0.00	0.00	0.00	16.62	0.00	0.00	16.62
Thorhild	606.40	623.34	654.81	612.96	623.34	654.81	6.56	0.00	0.00
Warburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wildwood	76.40	63.66	54.35	233.43	238.94	215.78	157.02	175.28	161.43
Sample 2 Average	152.83	164.88	172.34	207.00	220.62	229.51	54.17	55.74	57.17
Entwistle	271.85	396.70	11.90	312.93	518.68	422.39	41.08	121.99	410.49
All Villages* Avg.	98.96	87.72	62.02	173.29	158.43	138.08	74.33	70.71	76.06
Bassano	43.95	130.36	125.63	240.64	268.62	280.78	196.69	138.26	155.15
Coronation	0.00	19.25	19.90	200.99	211.45	218.58	200.99	192.19	198.69
Manning	0.00	0.00	0.00	24.67	61.01	49.13	24.67	61.01	49.13
Smoky Lake	302.78	343.83	404.66	302.78	343.83	404.66	0.00	0.00	0.00
Two Hills	0.00	0.00	0.00	55.56	0.00	0.00	55.56	0.00	0.00
Viking	40.75	40.39	80.78	267.46	305.47	345.86	226.71	265.08	265.08
Sample 3 Average	59.19	84.61	100.15	178.56	193.78	211.13	119.37	109.18	110.98
Evansburg/Entwistle	111.32	168.51	32.66	147.25	278.87	246.72	35.93	110.36	214.07
All Towns* Average	206.09	182.55	188.98	333.68	311.09	293.48	127.60	128.54	104.50

APPENDIX TABLE 8.4

CAPITAL, OPERATING AND TOTAL RESERVES AS A PERCENTAGE OF TOTAL LIABILITIES

EVENASST LIABILITIES/ASSETS	CAPITAL RESERVES AS PER CENT OF TOTAL LIABILITIS (ASSETS)			TOTAL RESERVES AS PER CENT OF TOTAL LIABILITIS (ASSETS)			OPERATING RESERVES AS PER CENT OF TOTAL LIABILITIES (ASSETS)		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.5
Irricana	6.1	5.2	1.0	6.1	5.2	1.0	0.0	0.0	0.0
Mannville	1.9	1.1	1.1	6.1	3.3	4.6	4.2	2.2	3.5
Mundare	15.7	0.0	0.0	16.0	0.3	0.3	0.3	0.3	0.3
Trochu	4.7	3.9	1.9	4.7	3.9	1.9	0.0	0.0	0.0
Sample 1 Average	5.7	2.2	1.0	6.4	2.6	1.6	0.7	0.4	0.6
Evansburg	0.3	0.6	0.8	1.2	2.7	2.7	0.9	2.0	1.8
Carbon	0.1	0.9	1.2	2.6	3.4	3.8	2.5	2.6	2.6
Glendon	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.2
Thorhild	8.9	9.2	9.2	9.0	9.2	9.2	0.1	0.0	0.0
Warburg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wildwood	1.9	1.4	1.2	5.7	5.3	4.8	3.9	3.9	3.6
Sample 2 Average	2.8	2.9	3.0	3.8	3.9	4.0	1.0	1.0	1.0
Entwistle	7.0	6.9	0.2	8.0	9.0	7.2	1.1	2.1	7.0
All Villages* Avg.	2.3	1.9	1.3	4.1	3.5	2.9	1.8	1.6	1.6
Bassano	0.6	1.9	1.9	3.4	3.8	3.9	2.8	2.0	2.2
Coronation	0.0	0.4	0.4	6.4	4.5	4.3	6.4	4.1	3.9
Manning	0.0	0.0	0.0	0.5	1.3	1.0	0.5	1.3	1.0
Smoky Lake	6.2	6.1	5.9	6.2	6.1	5.9	0.0	0.0	0.0
Two Hills	0.0	0.0	0.0	1.3	0.0	0.0	1.3	0.0	0.0
Viking	0.7	0.7	1.2	4.9	5.0	5.3	4.1	4.4	4.1
Sample 3 Average	1.2	1.6	1.7	3.7	3.6	3.6	2.5	2.0	1.9
Evansburg/Entwistle	2.9	3.2	0.6	3.8	5.2	4.5	0.9	2.1	3.9
All Towns* Average	5.1	4.1	4.0	8.3	7.1	6.3	3.2	2.9	2.2

APPENDIX 9

MUNICIPAL REVENUES DATA (GENERAL AND FUNCTIONALISED)

Revenue data are presented in terms of the grand-total municipal operating revenue, and in terms of its two main sub-components, general revenues and function revenues. These broad distinctions are indicated in Tables 9.1 and 9.2. The aggregate situation is detailed in Tables 9.3 and 9.4 which feature the three main revenue categories: grants; taxes; and other own source revenues. In these tables, grants includes the general unconditional assistance and the functionalised conditional assistance; taxes includes the net taxes raised for general municipal purposes and the functionalised special municipal levy taxation; and other 'own source' revenues combines the general revenue under this heading (detailed in Schedule FS3, Codes 510, 540, 550 and 590) and the functionalised revenue of this type (detailed in Schedule FR19A, Codes 300, 400, 520, 530, 550, 560 and 590).

The 'general' components of these broad revenue types are highlighted in Tables 9.5 to 9.7, i.e. unconditional grants; general taxation and other own source revenues of a general (non-functionalised) nature.

The functionalised revenues are detailed in Tables 9.8 to 9.10, where an additional revenue grouping is introduced, namely internal transfers. Otherwise, the Tables present statistics on conditional grants, special levy taxation, and residual own source revenues (the latter may also include gross recoveries from operating functions).

Selected 1984 budget data statistics are presented in Table 9.11.

The detailed financial statement sources of the data used in creating the above tables are as follows:

Total municipal operating revenues: FS3 - 1 - 62

Total general municipal revenues: FS3 - 1 - 61

Net taxes for general municipal purposes: FS3 - 1 - 52

Special municipal levies: FS5 - 2 - 35

Total municipal taxation: (FS3 - 1 - 52) + (FS5 - 2 - 35)

Total unconditional grants:

FS3 - 1 - 57 (Fed. Gov't. and Agencies Uncond. Grants)
+ FS3 - 1 - 58 (Prov. " " " " ")
+ FS3 - 1 - 59 (Local Governments " ")
+ FS3 - 1 - 60 (Other Unconditional Grants)

Total conditional grants:

FR19A - 99 - 9 (Federal Conditional Grants)
+ FR19A - 99 - 10 (Provincial " ")
+ FR19A - 99 - 11 (Loc. Gov't " ")
+ FR19A - 99 - 17 (Grants Non-Gov't & Other Sources)

Total internal transfers:

FR19A - 99 - 12 (Drawn from Operating Allowances)
+ FR19A - 99 - 13 (Drawn from Operating Reserves)
+ FR19A - 99 - 14 (Contributed from Operating Functions)
+ FR19A - 99 - 15 (Contributed from Capital Sources)

Residual own source revenues:

FS3 - 1 - 53 (Penalties and Costs on Taxes)
+ FS3 - 1 - 54 (Revenues from Franchises and Concessions)
+ FS3 - 1 - 55 (Returns on Investments - Interest/ Dividends etc.)
+ FS3 - 1 - 56 (Other Revenues from Own Sources)
+ FR19A - 99 - 2 (Sales to Other Governments)
+ FR19A - 99 - 3 (Sales of Goods and Services)
+ FR19A - 99 - 4 (Professional and Other Licenses and Permits)
+ FR19A - 99 - 5 (Municipal By-Law Fines Issued)
+ FR19A - 99 - 6 (Return on Investments held for Functions)
+ FR19A - 99 - 7 (Rental Revenues)
+ FR19A - 99 - 8 (Other Revenues from Own Sources)

Appendix Table 9.1 (p. A-54)
General and Function Operating Revenue as a Percentage of Total Operating Revenue.

Appendix Table 9.2 (p. A-55)
Total, General and Function Operating Revenue Per Capita.

Appendix Table 9.3 (p. A-56)
Aggregated Grant, Taxation and Own Source Revenue as a Percentage of Total Municipal Operating Revenues.

Appendix Table 9.4 (p. A-57)
Aggregated Grant, Taxation and Own Source Revenue Per Capita.

Appendix Table 9.5 (p. A-58)
Unconditional Grants, General Taxation, and General Other Own Source Revenue, as a Percentage of Grand Total Operating Revenues.

Appendix Table 9.6 (p. A-59)
Unconditional Grants, General Taxation, and General Other Own Source Revenues Per Capita.

Appendix Table 9.7 (p. A-60)
Unconditional Grants, General Taxation and General Other Own Source Revenues as a Percentage of Total General Revenues.

Appendix Table 9.8 (p. A-61)
Function Revenue Types as a Percentage of Total Municipal Operating Revenues (Conditional Grants, Internal Transfers, Special Levies, and Residual Own Source Function Revenue).

Appendix Table 9.9 (p. A-62)
Function Revenue Types as a Percentage of Total Function Revenues.

Appendix Table 9.10 (p. A-63)
Function Revenue Types Per Capita.

Appendix Table 9.11 (p. A-64)
Selected 1984 Budget Data Statistics: Evansburg and Entwistle.

APPENDIX TABLE 9.1

GENERAL AND FUNCTION OPERATING REVENUE AS A PERCENTAGE OF TOTAL OPERATING REVENUE

EVENREVS MUNICIPAL REVENUES	GENERAL OPERATING REV. AS A PER CENT OF TOTAL OPERATING REV.			FUNCTION OPERATING REV. AS PER CENT OF TOTAL OPERATING REV.		
	1981	1982	1983	1981	1982	1983
Alix	54.4	58.3	52.7	45.6	41.7	47.3
Irricana	29.5	26.1	48.0	70.5	73.9	52.0
Mannville	41.0	44.6	61.9	59.0	55.4	38.1
Mundare	46.3	11.1	39.5	53.7	88.9	60.5
Trochu	45.3	43.4	45.8	54.7	56.6	54.2
Sample 1 Average	42.7	28.1	48.1	57.3	71.9	51.9
Evansburg	58.8	54.9	40.6	41.2	45.1	59.4
Carbon	42.0	47.0	51.7	58.0	53.0	48.3
Glendon	81.3	47.7	64.9	18.7	52.3	35.1
Thorhild	52.6	53.6	42.2	47.4	46.4	57.8
Warburg	56.6	67.6	60.2	43.4	32.4	39.8
Wildwood	74.1	69.7	36.5	25.9	30.3	63.5
Sample 2 Average	60.3	55.7	48.4	39.7	44.3	51.6
Entwistle	53.0	46.2	21.1	47.0	53.8	78.9
-						
	44.6	46.2	46.8	55.4	53.8	53.2
All Villages* Avg.	44.6	46.2	46.8	55.4	53.8	53.2
-						
Bassano	21.1	34.3	36.9	78.9	65.7	63.1
Coronation	57.4	49.1	35.3	42.6	50.9	64.7
Manning	39.4	34.1	35.4	60.6	65.9	64.6
Smoky Lake	49.6	51.4	42.6	50.4	48.6	57.4
Two Hills	24.4	32.2	30.2	75.6	67.8	69.8
Viking	32.5	59.1	56.1	67.5	40.9	43.9
Sample 3 Average	33.0	42.3	38.7	67.0	57.7	61.3
Evansburg/Entwistle	56.5	51.9	30.3	43.5	48.1	69.7
-						
All Towns* Average	42.5	42.8	41.1	57.5	57.2	58.9
-						

APPENDIX TABLE 9.2

TOTAL, GENERAL AND FUNCTION OPERATING REVENUE PER CAPITA

EVENREVS MUNICIPAL REVENUES	TOTAL MUNICIPAL OPERATING REVENUE PER CAPITA			TOTAL GENERAL OPERATING REVENUE PER CAPITA			TOTAL FUNCTION OPERATING REVENUE PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	512	524	526	278	305	277	234	218	249
Irricana	1178	649	694	347	169	333	831	479	361
Mannville	559	502	442	229	224	274	330	278	168
Mundare	927	2775	909	429	308	359	498	2467	549
Trochu	859	844	838	389	367	384	470	478	454
Sample 1 Average	772	999	676	330	281	325	442	719	351
Evansburg	483	659	858	284	362	349	199	297	509
Carbon	575	622	588	242	292	304	334	330	284
Glendon	606	1036	570	493	494	370	113	541	200
Thorhild	614	678	815	323	363	344	291	315	471
Warburg	743	469	531	421	317	320	323	152	211
Wildwood	474	638	1076	351	445	392	123	193	684
Sample 2 Average	607	681	714	366	379	345	241	302	368
Entwistle	515	591	1609	273	273	340	242	318	1269
-									
	634	695	694	283	321	324	351	374	369
All Villages* Avg.	634	695	694	283	321	324	351	374	369
-									
Bassano	1516	824	822	320	283	304	1196	541	519
Coronation	541	638	1013	310	313	358	231	325	655
Manning	629	728	715	248	248	254	381	480	462
Smoky Lake	584	558	622	290	287	265	294	271	357
Two Hills	1131	934	941	276	300	284	855	633	657
Viking	757	788	769	246	466	431	511	322	338
Sample 3 Average	854	748	818	282	316	316	572	432	502
Evansburg/Entwistle	495	633	1139	280	328	345	215	305	793
-									
All Towns* Average	757	802	891	322	344	366	435	459	525

APPENDIX TABLE 9.3

AGGREGATED GRANT, TAXATION, AND OWN SOURCE REVENUE AS A PERCENTAGE OF TOTAL MUNICIPAL OPERATING REVENUES

EVENBREV REVENUES CONT'D	TOTAL GRANT REVENUES AS A PER CENT OF TOTAL MUNICIPAL REVENUES			TOTAL MUNICIPAL TAXES AS A PER CENT OF TOTAL MUNICIPAL REVENUES			TOTAL OWN SOURCE REV. AS A PER CENT OF TOTAL MUNICIPAL REVENUES		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	29.0	27.2	27.4	30.9	31.5	33.1	38.6	41.2	38.7
Irricana	8.4	15.4	13.0	26.0	48.5	51.6	65.6	29.7	35.4
Mannville	14.8	23.4	20.0	22.3	28.7	42.6	30.2	29.6	37.0
Mundare	12.6	33.1	23.2	33.5	12.6	36.3	43.9	15.0	40.5
Trochu	14.1	15.0	18.7	35.8	37.1	39.4	49.9	44.6	41.8
Sample 1 Average	14.9	25.9	20.2	30.3	25.1	40.4	47.3	27.0	39.1
Evansburg	26.1	26.1	34.4	47.5	40.7	31.3	26.4	25.1	18.2
Carbon	16.0	19.7	17.4	33.3	35.4	40.1	32.5	26.8	42.5
Glendon	22.2	25.8	33.9	0.0	0.0	0.0	0.0	0.0	0.0
Thorhild	19.1	17.0	37.9	34.1	33.1	27.9	43.7	49.0	34.2
Warburg	15.2	17.8	21.5	50.7	54.4	49.3	34.1	26.5	28.6
Wildwood	25.4	22.1	57.3	48.2	42.5	2.6	25.9	35.4	40.1
Sample 2 Average	19.0	20.9	36.9	42.3	36.1	27.8	35.5	32.1	38.8
Entwistle	22.9	19.9	10.0	34.2	31.6	11.8	42.9	47.1	17.5
All Villages* Avg.	21.9	21.3	26.0	31.8	33.5	34.0	39.3	35.8	35.5
Bassano	11.1	19.5	20.2	26.9	46.5	46.6	24.6	28.0	31.4
Coronation	15.4	23.9	22.4	44.2	35.2	52.8	39.9	32.3	23.4
Manning	24.9	22.3	21.1	32.8	25.2	25.5	42.2	52.2	51.6
Smoky Lake	16.1	23.2	23.4	36.9	37.0	27.5	35.0	34.8	41.8
Two Hills	15.9	34.9	27.4	17.1	26.4	26.4	34.7	27.3	41.3
Viking	18.3	24.7	23.5	36.6	44.4	47.3	26.0	26.7	29.3
Sample 3 Average	16.2	25.3	23.2	29.8	35.4	38.5	32.2	33.0	35.6
Evansburg/Entwistle	24.8	23.9	21.5	42.2	37.5	21.0	33.0	32.5	17.8
All Towns* Average	16.9	17.8	18.0	32.6	34.4	32.6	42.5	38.6	38.3

APPENDIX TABLE 9.4

AGGREGATED GRANT, TAXATION AND OWN SOURCE REVENUE PER CAPITA

EVENBREV REVENUES CONT'D	TOTAL GENERAL & SP. LEVIES TAXES PER CAPITA			TOTAL OTHER OWN SOURCE REVENUE PER CAPITA			TOTAL UNCONDITIONAL & CONDITIONAL GRANTS PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	158	165	174	198	216	204	149	143	144
Irricana	307	314	358	773	192	246	99	100	90
Mannville	125	144	188	169	149	163	83	117	88
Mundare	311	349	330	407	416	368	117	918	211
Trochu	308	313	331	429	376	351	121	127	157
Sample 1 Average	234	251	273	365	270	264	115	259	137
Evansburg	230	268	268	127	166	156	126	172	296
Carbon	192	220	236	187	167	250	92	122	103
Glendon	0	0	0	0	0	0	134	267	193
Thorhild	210	224	227	268	332	279	117	115	309
Warburg	377	255	265	254	124	152	113	84	115
Wildwood	228	272	28	123	226	432	120	141	616
Sample 2 Average	257	246	196	215	219	277	115	143	263
Entwistle	176	196	189	221	278	281	118	118	161
All Villages* Avg.	202	232	236	249	248	246	139	148	160
Bassano	407	383	384	372	230	258	168	160	166
Coronation	239	224	535	216	206	237	84	152	227
Manning	206	184	182	266	380	369	157	162	151
Smoky Lake	215	206	171	204	194	260	105	129	146
Two Hills	193	247	249	392	255	389	180	326	258
Viking	277	350	364	197	210	225	138	194	180
Sample 3 Average	254	265	315	275	247	291	138	190	189
Evansburg/Entwistle	209	238	239	163	208	203	123	152	245
All Towns* Average	247	276	291	321	310	341	128	143	160

APPENDIX TABLE 9.5

UNCONDITIONAL GRANTS, GENERAL TAXATION, AND GENERAL OTHER OWN SOURCE REVENUE AS A PERCENTAGE OF GRAND TOTAL OPERATING REVENUES

EVENBREV REVENUES CONT'D	GENERAL UNCONDITIONAL GRANTS AS PER CENT OF TOTAL REVENUES			GENERAL MUNICIPAL TAXES AS PER CENT OF TOTAL REVENUES			GENERAL OTHER OWN SOURCE REVENUE AS PER CENT OF TOTAL REVENUES		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	10.5	12.7	13.1	30.1	30.7	32.2	13.8	14.9	7.5
Irricana	8.4	4.2	2.9	9.6	10.4	36.4	11.6	11.5	8.7
Mannville	10.5	13.1	15.0	16.1	21.5	34.5	14.4	9.9	12.4
Mundare	5.9	2.1	6.2	16.1	4.5	23.0	24.3	4.6	10.3
Trochu	5.8	5.4	6.0	27.7	29.4	31.6	11.7	8.7	8.3
Sample 1 Average	7.9	5.4	7.8	19.8	14.8	31.0	15.1	7.9	9.2
Evansburg	9.3	8.3	5.6	41.4	36.7	28.1	8.1	9.9	6.9
Carbon	13.3	15.3	15.5	19.3	24.2	27.7	9.4	7.5	8.5
Glendon	22.1	19.0	25.2	17.5	13.0	24.2	41.6	15.8	15.5
Thorhild	6.6	6.9	8.7	27.2	27.0	22.8	18.9	19.9	10.7
Warburg	8.3	16.8	9.8	42.4	42.4	39.3	5.9	8.4	11.1
Wildwood	17.6	14.7	8.3	47.8	42.3	2.4	8.7	12.7	25.8
Sample 2 Average	12.8	14.5	12.2	30.9	27.5	20.9	16.6	13.7	15.3
Entwistle	17.9	12.4	4.9	17.5	16.2	10.0	17.7	17.6	6.2
All Villages* Avg.	10.5	10.2	10.2	21.7	25.4	28.3	12.5	10.7	8.2
Bassano	2.9	5.4	6.7	12.4	20.8	22.6	5.7	8.1	7.6
Coronation	8.7	9.4	6.4	37.7	29.3	22.5	10.9	10.4	5.4
Manning	13.2	12.6	13.2	18.9	14.0	14.6	7.4	7.5	7.7
Smoky Lake	12.2	12.0	12.9	22.6	22.6	14.6	14.9	16.8	15.2
Two Hills	3.6	7.1	5.3	14.2	22.0	22.2	6.5	3.1	2.7
Viking	5.7	9.6	6.9	1.3	39.5	42.3	25.5	10.0	6.8
Sample 3 Average	6.4	9.1	8.1	16.1	24.7	23.7	10.6	8.5	5.9
Evansburg/Entwistle	12.7	9.7	5.3	31.9	29.6	18.6	11.9	12.6	6.5
All Towns* Average	7.9	7.5	6.6	24.3	25.2	25.7	10.3	10.2	7.8

APPENDIX TABLE 9.6

UNCONDITIONAL GRANTS, GENERAL TAXATION AND GENERAL OTHER OWN SOURCE REVENUES PER CAPITA

EVENBREV REVENUES CONT'D	GENERAL UNCONDITIONAL GRANT PER CAPITA			GENERAL MUNICIPAL TAXES PER CAPITA			GENERAL OTHER OWN SOURCE REVENUE PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	53.59	66.49	68.79	154.13	160.89	169.12	70.75	77.94	39.49
Irricana	98.60	27.04	20.45	112.62	67.76	252.70	136.09	74.46	60.32
Mannville	58.88	65.66	66.33	90.00	108.15	152.28	80.54	49.91	54.91
Mundare	54.39	58.01	56.78	149.40	123.54	208.75	225.20	126.40	93.72
Trochu	50.23	45.60	49.90	238.08	247.86	265.15	100.47	73.06	69.16
Sample 1 Average	60.65	53.48	52.96	152.49	148.40	209.75	116.61	78.66	62.37
Evansburg	44.77	54.64	48.23	200.16	242.16	241.40	39.08	65.01	59.11
Carbon	76.49	95.01	91.35	111.10	150.39	163.10	54.07	46.79	49.79
Glendon	134.14	196.24	143.57	106.23	134.48	137.76	252.41	163.72	88.47
Thorhild	40.61	46.03	70.80	166.95	183.18	186.06	115.50	134.24	87.29
Warburg	61.87	78.82	52.15	315.33	199.23	208.72	43.62	39.30	59.15
Wildwood	83.22	93.68	88.96	226.42	269.84	26.32	41.32	81.24	277.15
Sample 2 Average	77.38	98.72	87.05	187.24	187.19	148.52	100.90	93.55	109.24
Entwistle	91.94	73.01	79.44	89.90	95.69	160.79	90.99	103.91	99.72
All Villages* Avg.	66.55	70.60	71.09	137.64	176.20	196.49	79.01	74.36	56.90
Bassano	44.23	44.69	55.41	188.72	171.61	185.93	37.13	56.47	62.39
Coronation	47.07	60.28	64.98	204.20	186.73	238.37	59.20	66.14	54.77
Manning	82.88	91.57	94.35	118.87	101.80	104.73	46.22	54.72	54.86
Smoky Lake	71.20	67.15	79.96	132.03	126.15	90.83	86.40	93.64	94.71
Two Hills	41.26	65.95	50.01	161.03	205.67	208.99	73.93	28.62	24.94
Viking	43.00	75.87	53.08	9.95	311.57	325.33	193.13	78.54	52.64
Sample 3 Average	54.42	67.73	66.11	137.16	184.56	193.43	90.25	67.92	56.51
Evansburg/Entwistle	62.92	61.51	59.90	157.74	187.41	211.27	59.05	79.56	74.29
All Towns* Average	59.63	60.10	58.99	183.98	201.96	237.59	78.03	81.64	69.81

APPENDIX TABLE 9.7

UNCONDITIONAL GRANTS, GENERAL TAXATION, AND GENERAL OTHER OWN SOURCE REVENUES AS A PERCENTAGE OF TOTAL GENERAL REVENUES

EVENBREV REVENUES CONT'D	GENERAL OTHER OWN SOURCE REVENUE AS PER CENT OF GENERAL REVENUES			GENERAL UNCONDITIONAL GRANTS AS PER CENT OF GENERAL REVENUES			GENERAL MUNICIPAL TAXES AS PER CENT OF GENERAL REVENUES		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	25.4	25.5	14.2	19.2	21.8	24.8	55.3	52.7	61.0
Irricana	39.2	44.0	18.1	28.4	16.0	6.1	32.4	40.0	75.8
Mannville	35.1	22.3	20.1	25.7	29.4	24.3	39.2	48.3	55.7
Mundare	52.5	41.0	26.1	12.7	18.8	15.8	34.8	40.1	58.1
Trochu	25.9	19.9	18.0	12.9	12.4	13.0	61.2	67.6	69.0
Sample 1 Average	35.4	28.0	19.2	18.4	19.1	16.3	46.2	52.9	64.5
Evansburg	13.8	18.0	16.9	15.8	15.1	13.8	70.5	66.9	69.2
Carbon	22.4	16.0	16.4	31.7	32.5	30.0	46.0	51.5	53.6
Glendon	51.2	33.1	23.9	27.2	39.7	38.8	21.6	27.2	37.3
Thorhild	35.8	36.9	25.4	12.6	12.7	29.6	51.7	50.4	54.1
Warburg	10.4	12.4	18.5	14.7	24.8	16.3	74.9	62.9	65.2
Wildwood	11.8	18.3	70.5	23.7	21.1	22.7	64.5	60.7	6.7
Sample 2 Average	27.6	24.7	31.6	21.2	26.0	25.2	51.2	49.3	43.1
Entwistle	33.4	38.1	29.3	33.7	26.8	23.4	33.0	35.1	47.3
All Villages* Avg.	27.9	23.2	17.5	23.5	22.0	21.9	48.6	54.9	60.6
Bassano	27.2	23.5	20.5	13.8	15.9	19.2	59.0	60.7	61.2
Coronation	19.1	21.1	15.3	15.2	19.2	18.1	65.9	59.6	66.6
Manning	18.6	22.1	21.6	33.4	36.9	37.2	47.9	41.0	41.1
Smoky Lake	29.8	32.6	35.6	24.6	23.4	30.2	45.6	44.0	34.3
Two Hills	26.8	9.5	8.8	14.9	22.0	17.6	56.3	68.5	73.6
Viking	78.5	16.9	12.2	17.5	16.3	12.3	4.0	66.9	75.5
Sample 3 Average	32.0	20.2	17.9	19.3	21.4	20.7	48.7	59.4	61.2
Evansburg/Entwistle	21.1	24.2	21.5	22.5	18.7	17.3	56.4	57.1	61.2
All Towns* Average	24.3	23.8	19.1	16.5	17.5	16.1	57.2	59.8	64.8

APPENDIX TABLE 9.8

FUNCTION REVENUE TYPES AS A PERCENTAGE OF TOTAL MUNICIPAL OPERATING REVENUES (CONDITIONAL GRANTS, INTERNAL TRANSFERS, SPECIAL LEVIES, AND RESIDUAL OWN SOURCE FUNCTION REVENUE)

EVENCREV REVENUES CONT'D	FUNCTION GRANTS AS PER CENT OF TOTAL MUNICIPAL REV.			FUNCTION TRANS. AS PER CENT OF TOTAL MUNICIPAL REV.			FUNCTION SP. LEV. AS PER CENT OF TOTAL MUNICIPAL REV.			FUNCTION OTHER AS PER CENT OF TOTAL MUNICIPAL REV.		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	18.5	14.5	14.3	1.5	0.0	0.8	0.8	0.8	0.9	24.8	26.3	31.2
Irricana	0.0	11.2	10.0	0.0	6.5	0.9	16.5	38.0	15.2	54.1	18.2	26.8
Mannville	4.3	10.3	5.0	32.7	18.3	0.4	6.2	7.2	8.1	15.8	19.7	24.6
Mundare	6.7	31.0	16.9	10.0	39.4	0.0	17.4	8.1	13.4	19.6	10.4	30.2
Trochu	8.2	9.6	12.7	0.2	3.3	.0	8.1	7.7	7.8	38.3	35.9	33.6
Sample 1 Average	7.1	20.6	12.4	7.5	22.0	0.2	10.5	10.3	9.4	32.2	19.1	29.9
Evansburg	16.8	17.8	28.8	0.0	8.1	16.1	6.1	4.0	3.1	18.3	15.3	11.3
Carbon	2.7	4.4	1.9	18.1	13.1	0.0	14.0	11.2	12.3	23.1	19.3	34.1
Glendon	.0	6.9	8.7	0.0	32.6	5.9	9.8	5.0	7.2	9.9	7.8	15.3
Thorhild	12.5	10.2	29.3	3.1	0.9	0.0	7.0	6.1	5.0	24.8	29.2	23.5
Warburg	6.9	1.0	11.7	0.0	1.3	0.9	8.7	11.9	10.6	28.3	18.1	17.5
Wildwood	7.8	7.4	49.0	0.4	0.0	0.0	0.4	9.3	9.2	17.2	22.7	14.4
Sample 2 Average	6.3	6.4	24.7	4.0	12.7	0.9	8.1	6.5	6.0	21.3	16.7	20.0
Entwistle	5.1	7.6	5.1	0.0	1.4	60.8	16.7	15.4	1.9	25.2	29.5	11.3
All Villages* Avg.	11.4	11.2	15.7	7.1	9.4	4.5	10.1	8.1	5.7	26.8	25.1	27.3
Bassano	8.1	14.0	13.5	37.5	6.1	1.7	14.4	25.7	24.6	18.5	19.9	23.8
Coronation	6.7	14.4	15.9	9.4	5.7	1.4	6.5	5.9	29.3	29.9	21.7	18.0
Manning	11.8	9.7	7.9	0.0	0.3	1.3	13.9	11.3	10.5	34.9	44.7	43.9
Smoky Lake	5.9	11.1	10.6	19.1	5.0	7.2	14.2	14.3	12.9	20.2	18.0	36.6
Two Hills	12.3	27.8	22.1	32.3	11.4	4.8	2.9	4.4	4.2	25.1	24.3	38.7
Viking	12.6	15.0	16.6	19.1	4.3	0.9	35.3	4.9	5.0	6.5	16.7	22.4
Sample 3 Average	9.8	16.3	15.1	21.8	5.3	2.7	17.7	10.3	14.9	21.6	24.5	28.7
Evansburg/Entwistle	12.1	14.2	16.3	0.0	5.8	39.7	10.3	7.9	2.4	21.1	20.2	11.3
All Towns* Average	9.0	10.3	11.4	9.0	9.1	11.1	9.3	9.3	5.9	32.1	28.5	30.4

APPENDIX TABLE 9.9

FUNCTION REVENUE TYPES AS A PERCENTAGE OF TOTAL FUNCTION REVENUES

EVENREVS MUNICIPAL REVENUES	FUNCTION TRANSFERS AS PER CENT OF TOTAL FUNCTION REV.			FUNCTION SPECIAL LEVIES AS PER CENT OF TOTAL FUNCTION REV.			FUNCTION GRANTS AS PER CENT OF TOTAL FUNCTION REV.			FUNCTION OTHER OWN REV. AS PER CENT OF TOTAL FUNCTION REV.		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1992	1983
Alix	3.3	0.0	1.7	1.8	1.9	1.9	40.6	34.9	30.3	54.3	63.2	66.1
Irricana	0.0	8.7	0.0	23.3	51.5	29.2	0.9	15.2	19.3	76.7	24.6	51.5
Mannville	55.5	33.1	1.0	10.5	12.9	21.4	7.3	18.6	13.1	26.7	35.5	64.5
Mundare	18.6	44.3	0.0	32.4	9.1	22.1	12.5	34.9	28.0	36.5	11.7	49.9
Trochu	0.3	5.9	0.1	14.8	13.6	14.4	15.0	17.0	23.5	69.9	63.5	62.0
Sample 1 Average	13.2	30.5	0.4	18.4	14.3	18.9	12.3	28.6	23.9	56.2	26.6	57.7
Evansburg	0.0	17.9	27.2	14.8	8.8	5.3	40.8	39.4	48.6	44.4	33.8	19.0
Carbon	31.3	34.2	0.0	24.1	21.2	25.5	4.7	8.3	3.9	39.9	36.3	70.5
Glendon	0.0	62.3	16.7	52.3	9.6	20.5	0.2	13.1	24.9	47.5	14.9	37.9
Thorhild	6.5	2.0	0.0	14.7	13.1	8.7	26.4	22.0	50.6	52.4	62.8	40.6
Warburg	0.0	4.1	0.0	19.0	36.8	26.6	15.8	3.2	29.5	65.2	55.9	43.9
Wildwood	1.6	0.0	0.0	1.6	0.9	0.3	30.3	24.4	77.1	66.5	74.7	22.6
Sample 2 Average	10.1	28.6	1.7	20.5	14.8	11.6	15.8	14.5	47.9	53.6	42.1	38.8
Entwistle	0.0	2.7	77.0	35.5	28.5	2.2	10.8	14.0	6.4	53.6	54.7	14.3
	12.8	17.6	8.4	18.2	15.0	10.7	20.6	20.8	29.5			
All Villages* Avg.	12.8	17.6	8.4	18.2	15.0	10.7	20.6	20.8	29.5	48.5	46.6	51.3
Bassano	47.5	9.2	2.8	19.3	39.1	38.1	10.3	21.4	21.4	22.9	30.3	37.8
Coronation	1.0	17.1	2.2	15.1	11.6	45.3	15.3	28.3	24.7	68.9	43.0	27.8
Manning	0.9	0.5	2.8	23.0	17.1	16.9	19.4	14.7	12.2	57.6	67.9	68.1
Smoky Lake	20.0	10.3	12.6	28.3	29.6	22.5	11.7	22.9	18.4	40.1	37.1	46.5
Two Hills	42.7	16.8	6.9	3.9	4.5	6.1	16.2	41.0	31.7	37.2	35.7	55.4
Viking	28.3	10.5	0.0	52.3	11.9	11.3	18.7	36.8	37.7	0.7	40.9	51.0
Sample 3 Average	32.6	10.8	4.4	20.5	18.6	24.2	14.6	28.2	24.6	32.3	42.4	46.8
Evansburg/Entwistle	0.0	12.9	57.0	23.7	16.5	3.8	27.9	29.5	23.4	48.4	42.0	16.2
All Towns* Average	14.0	15.9	19.9	14.4	16.2	10.1	15.7	19.1	19.3	55.9	49.8	51.7

APPENDIX TABLE 9.10

FUNCTION REVENUE TYPES PER CAPITA

EVENREVS MUNICIPAL REVENUES	FUNCTION COND. GRANT REVENUE PER CAPITA			FUNCTION INTERNAL TRANS. REVENUE PER CAPITA			FUNCTION SPECIAL LEVIES REVENUE PER CAPITA			FUNCTION OTHER OWN REVENUE PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	95.01	76.10	75.24	7.62	0.00	4.29	4.30	4.23	4.75	126.86	137.88	164.33
Irricana	0.00	72.78	69.75	0.00	41.86	0.00	194.00	246.64	105.32	636.85	118.00	185.78
Mannville	23.96	51.69	22.09	182.88	92.07	1.76	34.78	35.92	35.97	88.18	98.76	108.54
Mundare	62.14	860.22	153.84	92.04	1092.36	0.00	161.14	225.08	121.34	101.84	289.62	274.16
Trochu	70.61	81.30	106.71	1.46	28.08	0.34	69.54	65.14	65.43	328.54	303.21	281.54
Sample 1 Average	54.44	205.71	83.81	58.20	219.43	1.36	81.20	102.83	63.26	248.23	190.92	202.88
Evansburg	81.17	117.19	247.28	0.00	53.24	138.49	29.37	26.13	26.88	88.34	100.60	96.66
Carbon	15.73	27.49	11.16	104.34	112.59	0.00	80.46	69.72	72.58	133.01	119.72	200.37
Glendon	0.22	71.12	49.74	0.00	337.36	33.46	59.31	51.84	40.96	53.89	80.79	75.72
Thorhild	76.67	69.28	238.60	18.98	6.34	0.00	42.72	41.28	41.09	152.37	197.65	191.49
Warburg	50.96	4.92	62.38	0.00	6.28	0.00	61.39	55.90	56.21	210.15	84.91	92.85
Wildwood	37.14	47.23	527.15	2.01	0.00	0.00	1.95	1.67	1.94	81.52	144.57	154.59
Sample 2 Average	38.04	43.89	176.44	24.33	86.22	6.19	49.35	44.55	42.90	129.26	127.26	142.79
Entwistle	26.19	44.66	81.43	0.00	8.55	977.53	86.01	90.73	28.40	129.76	174.14	181.71
	72.16	77.65	109.02	44.95	65.58	31.04	63.88	56.20	39.69	170.15	174.13	189.56
All Villages* Avg.	72.16	77.65	109.02	44.95	65.58	31.04	63.88	56.20	39.69	170.15	174.13	189.56
Bassano	123.40	115.62	110.77	563.36	49.94	14.26	218.50	211.45	197.61	285.89	164.01	195.89
Coronation	36.47	92.14	161.56	2.30	55.64	14.41	34.93	37.62	297.11	156.91	139.71	182.16
Manning	73.96	70.49	56.34	0.00	2.26	13.06	87.47	81.90	78.04	219.32	325.00	314.38
Smoky Lake	34.28	62.15	65.77	58.73	27.91	45.01	33.18	80.26	80.49	117.92	100.67	165.68
Two Hills	138.86	259.64	298.02	365.11	106.38	45.37	32.32	41.06	39.79	318.32	226.31	363.64
Viking	95.49	118.43	127.29	144.51	33.68	0.00	267.08	38.35	38.22	3.77	131.61	172.44
Sample 3 Average	83.77	121.78	123.24	186.30	46.77	22.06	117.03	80.45	121.45	184.77	182.94	234.88
Evansburg/Entwistle	60.02	90.07	185.29	0.00	36.53	452.13	51.16	50.31	27.45	104.28	128.09	128.45
All Towns* Average	68.23	82.96	101.36	60.73	72.93	99.02	62.76	74.38	52.97	243.16	228.36	271.26

APPENDIX TABLE 9.11

SELECTED 1984 BUDGET DATA STATISTICS: EVANSBURG AND ENTWISTLE

EVEN84 1984 BUDGETS	TOT.MUN.REV. PER CAPITA	GEN.REV.AS% TOT.MUN.REV.	FUN.REV.AS% TOT.MUN.REV.	GEN.MUN.REV PER CAPITA	FUNC.REV. PER CAPITA
ENTWHISTLE	723.74	49.34	50.66	357.12	366.62
EVANSBURG	806.24	51.56	48.44	415.67	390.57
ENT./EVANS.	775.40	50.78	49.22	393.79	381.62

EVEN84 1984 BUDGETS	UNC.GRANT PER CAPITA	GEN.MUN.TAX PER CAPITA	OTH.GEN.REV. PER CAPITA	UNC.GR.AS % GEN.MUN.REV	GEN.TAX.AS% GEN.MUN.REV	OTH.REV.AS% GEN.MUN.REV
ENTWHISTLE	80.34	190.24	86.54	22.50	53.27	24.23
EVANSBURG	50.89	325.81	38.97	12.24	78.38	9.37
ENT./EVANS.	61.90	275.13	56.75	15.72	69.87	14.41

EVEN84 1984 BUDGETS	COND.GRANT PER CAPITA	INT.TRANS. PER CAPITA	SP.MUN.LEV. PER CAPITA	OTH.FUN.REV. PER CAPITA	COND.GR.AS% OF FUNC.REV.	IN.TRAN.AS% OF FUNC.REV.	SP.LEV.AS % OF FUNC.REV.	OTH.REV.AS% OF FUNC.REV.
ENTWHISTLE	75.87	71.43	28.40	190.92	20.69	19.48	7.75	52.08
EVANSBURG	152.73	89.29	31.35	117.20	39.10	22.96	8.03	30.01
ENT./EVANS.	124.00	82.61	30.25	144.76	32.49	21.65	7.93	37.93

APPENDIX 10

PROPERTY TAXATION DATA

Information is presented on the various forms of property taxation. Total property taxation includes grants-in-lieu of taxes as well as taxes raised to meet requisitions, special municipal levies and the general municipal tax levy. Requisitions are broken down to isolate supplementary school requisitions from all other requisitions (the latter, in most cases, comprises mainly the Alberta Planning Fund and School Foundation Program requisitions).

Note that municipal taxes (i.e. excluding requisitions) are broken down to isolate special municipal levies, accounted for functionally, from the net taxes raised for general municipal purposes.

Apart from per capita and percentage data, special attention is given to per $1000 eq. ass. statistics. These are effectively comparative (equalized) mill rates.

The tables also include statistics for: general municipal taxes as a percentage of municipal net costs; total municipal taxes as a percentage of total municipal expenditure; and selected 1984 budget data.

The detailed financial statement references for the data used in creating the tables are as follows:

Total taxes and grants-in-lieu: FS5 - 2 - 10

Total requisition taxes: FS5 - 2 - 30

Total supplementary school requisitions: FS5 - 2 - 13 to 20

Total special municipal levies: FS5 - 2 - 35

Net taxes for general municipal purposes: FS5 - 2 - 36

Total municipal levies: FS5 - 2 - 31

Appendix Table 10.1 (p. A-67)
Taxation Per Capita: Total Taxation and Requisitions.

Appendix Table 10.2 (p. A-68)
Tax Structure Percentages: Special Levies, General Taxation; Total Municipal Taxation.

Appendix Table 10.3 (p. A-69)
Tax Structure Percentages: Requisitions.

Appendix Table 10.4 (p. A-70)
Equalized Mill Rates: Total Municipal Taxation and Requisitions.

Appendix Table 10.5 (p. A-71)
Equalized Mill Rates: Special Levies; General Taxation; Total Municipal Taxation.

Appendix Table 10.6 (p. A-72)
Tax Incidence Statistics: General municipal taxes as a percentage of municipal net costs; Total municipal taxes as a percentage of total municipal expenditure.

Appendix Table 10.7 (p. A-73)
Selected 1984 Budget Data Statistics: Evansburg and Entwistle.

APPENDIX TABLE 10.1

TAXATION PER CAPITA: TOTAL TAXATION AND REQUISITIONS

EVENTAXS PROPERTY TAXATION	TOTAL PROPERTY TAXATION PER CAPITA			TOTAL REQUISITION TAXATION PER CAPITA			SUPPLEMENTARY SCHOOL REQUISITION PER CAPITA			OTHER REQUISITIONS PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	226	257	271	68	92	97	50	72	76	18	20	21
Irricana	419	404	456	112	89	98	82	66	78	30	23	20
Mannville	244	299	364	119	155	176	86	120	141	33	35	34
Mundare	460	510	491	149	161	161	121	127	127	28	34	34
Trochu	440	462	489	133	149	159	96	107	115	37	41	44
Sample 1 Average	348	381	411	115	130	138	85	99	107	29	31	31
Evansburg	353	456	482	123	187	214	95	147	131	29	40	83
Carbon	309	364	393	118	144	158	88	110	122	30	34	36
Glendon	306	386	397	140	199	218	116	148	157	25	52	61
Thorhild	349	372	380	139	148	153	94	104	111	45	44	42
Warburg	510	403	412	134	148	147	101	114	113	33	34	34
Wildwood	317	404	404	89	133	154	70	108	103	19	25	51
Sample 2 Average	361	386	397	125	154	165	94	116	120	31	38	44
Entwistle	288	344	375	112	157	185	80	120	132	32	38	54
-												
All Villages* Avg.	329	384	401	127	152	165	90	111	121	37	41	44
-												
Bassano	552	547	538	144	164	146	103	116	98	41	48	47
Coronation	317	350	660	78	126	125	50	84	76	28	42	49
Manning	315	311	334	109	127	152	79	92	111	30	35	40
Smoky Lake	398	417	430	183	210	258	133	159	195	50	52	64
Two Hills	326	392	412	133	145	163	94	110	113	39	35	50
Viking	391	464	499	114	114	135	71	71	106	43	43	29
Sample 3 Average	379	412	478	125	147	162	87	105	116	38	42	46
Evansburg/Entwistle	328	414	442	119	176	203	89	137	132	30	39	72
-												
All Towns* Average	413	477	502	165	200	211	118	147	155	47	53	55

APPENDIX TABLE 10.2

TAX STRUCTURE PERCENTAGES: SPECIAL LEVIES: GENERAL TAXATION: TOTAL MUNICIPAL TAXATION

EVENTAXS PROPERTY TAXATION	SPECIAL LEVIES TAXES AS PER CENT OF TOTAL PROPERTY TAXATION			GENERAL MUN. TAXES AS PER CENT OF TOTAL PROPERTY TAXATION			TOTAL MUNICIPAL TAXES AS PER CENT OF TOTAL PROPERTY TAXATION		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	1.9	1.6	1.8	68.1	62.5	62.4	70.0	64.2	64.1
Irricana	46.3	61.1	23.1	26.9	16.8	55.4	73.2	77.9	78.5
Mannville	14.3	12.0	9.9	36.9	36.2	41.9	51.2	48.2	51.7
Mundare	35.0	44.2	24.7	32.5	24.2	42.5	67.5	68.4	67.2
Trochu	15.8	14.1	13.4	54.1	53.7	54.2	69.9	67.8	67.5
Sample 1 Average	23.3	27.0	15.4	43.8	39.0	51.0	67.1	66.0	66.4
Evansburg	8.3	5.7	5.6	56.7	53.1	50.1	65.1	58.9	55.6
Carbon	26.0	19.2	18.4	35.9	41.3	41.5	61.9	60.5	59.9
Glendon	19.4	13.4	10.3	34.7	34.9	34.7	54.1	48.3	45.1
Thorhild	12.3	11.1	10.8	47.9	49.2	48.9	60.1	60.3	59.7
Warburg	12.0	13.9	13.6	61.8	49.4	50.6	73.8	63.3	64.3
Wildwood	0.6	0.4	0.5	71.4	66.7	61.5	72.0	67.2	61.9
Sample 2 Average	13.7	11.5	10.8	51.8	48.5	47.7	65.5	60.1	58.5
Entwistle	29.8	26.4	7.6	31.2	27.8	42.9	61.0	54.2	50.5
All Villages* Avg.	19.4	14.6	9.9	41.9	45.8	48.9	61.3	60.5	58.8
Bassano	39.6	38.7	36.8	34.2	31.4	34.6	73.8	70.0	71.3
Coronation	11.0	10.7	45.0	64.4	53.3	36.1	75.5	64.0	81.1
Manning	27.8	26.4	23.4	37.7	32.8	31.2	65.5	59.2	54.6
Smoky Lake	20.9	19.3	18.7	33.1	30.3	21.1	54.0	49.5	39.9
Two Hills	9.9	10.5	9.7	49.3	52.5	50.8	59.2	63.0	60.4
Viking	68.3	8.3	7.7	2.5	67.2	65.2	70.9	75.4	72.9
Sample 3 Average	30.9	19.5	25.4	36.2	44.8	40.4	67.1	64.4	65.8
Evansburg/Entwistle	15.6	12.2	6.2	48.1	45.3	47.8	63.7	57.4	54.0
All Towns* Average	15.2	15.6	10.5	44.6	42.3	47.3	59.8	57.9	57.8

APPENDIX TABLE 10.3

TAX STRUCTURE PERCENTAGES: REQUISITIONS

EVENTAXS PROPERTY TAXATION	SUPP. SCHOOL REQUIS. AS PER CENT OF TOTAL PROPERTY TAXATION			OTHER REQUISITIONS AS PER CENT OF TOTAL PROPERTY TAXATION			ALL REQUISITIONS AS PER CENT OF TOTAL PROPERTY TAXATION		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	22.0	28.2	28.0	8.0	7.6	7.9	30.0	35.8	35.9
Irricana	19.6	16.4	17.1	7.2	5.7	4.4	26.8	22.1	21.5
Mannville	35.5	40.2	38.9	13.4	11.6	9.4	48.8	51.8	48.3
Mundare	26.3	24.9	25.9	6.2	6.7	6.9	32.5	31.6	32.8
Trochu	21.7	23.2	23.6	8.4	9.0	8.9	30.1	32.2	32.5
Sample 1 Average	24.5	25.9	26.1	8.4	8.1	7.5	32.9	34.0	33.6
Evansburg	26.8	32.2	27.2	8.1	8.9	17.1	34.9	41.1	44.4
Carbon	28.4	30.1	31.0	9.6	9.4	9.1	38.1	39.5	40.1
Glendon	37.8	38.3	39.7	8.0	13.4	15.3	45.9	51.7	54.9
Thorhild	26.9	27.9	29.2	13.0	11.8	11.1	39.9	39.7	40.3
Warburg	19.8	28.2	27.5	6.4	8.5	8.2	26.2	36.7	35.7
Wildwood	22.2	26.6	25.4	5.8	6.2	12.7	28.0	32.8	38.1
Sample 2 Average	26.0	30.1	30.3	8.5	9.9	11.1	34.5	39.9	41.5
Entwistle	27.9	34.8	35.2	11.1	10.9	14.3	39.0	45.8	49.5
All Villages* Avg.	27.4	28.9	30.2	11.3	10.6	10.9	38.7	39.5	41.2
Bassano	18.8	21.2	18.3	7.4	8.8	8.8	26.2	30.0	27.1
Coronation	15.7	24.0	11.4	8.8	11.9	7.5	24.5	36.0	18.9
Manning	25.1	29.5	33.3	9.4	11.3	12.1	34.5	40.8	45.4
Smoky Lake	33.4	38.1	45.3	12.6	12.4	14.8	46.0	50.5	60.1
Two Hills	28.7	28.1	27.5	12.1	9.0	12.1	40.8	37.0	39.6
Viking	18.3	15.3	21.3	10.9	9.3	5.9	29.1	24.6	27.1
Sample 3 Average	22.9	25.4	24.2	10.0	10.3	9.7	32.9	35.6	33.9
Evansburg/Entwistle	27.2	33.0	29.8	9.1	9.5	16.2	36.3	42.6	46.0
All Towns* Average	28.7	30.8	30.9	11.4	11.0	11.0	40.1	41.8	41.9

APPENDIX TABLE 10.4

EQUALIZED MILL RATES: TOTAL MUNICIPAL TAXATION AND REQUISITIONS

EVENTAXS PROPERTY TAXATION	TOTAL PROPERTY TAXATION PER $1000EA			TOTAL REQUISITIONS PER $1000EA			SUPP. SCHOOL REQUISITION PER $1000EA			OTHER REQUISITIONS PER $1000EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	74.6	70.9	68.3	22.4	25.4	24.5	16.4	20.0	19.1	6.0	5.4	5.4
Irricana	98.5	102.6	108.6	26.4	22.7	23.3	19.3	16.8	18.6	7.1	5.9	4.8
Mannville	78.1	73.5	80.8	38.1	38.1	39.0	27.7	29.6	31.4	10.4	8.5	7.6
Mundare	112.8	108.5	100.9	36.6	34.3	33.1	29.6	27.0	26.2	7.0	7.2	7.0
Trochu	97.3	88.7	86.0	29.3	28.6	27.9	21.1	20.6	20.3	8.2	8.0	7.6
Sample 1 Average	92.8	88.2	88.1	30.5	30.0	29.6	22.8	22.9	23.0	7.8	7.1	6.6
Evansburg	80.8	78.3	74.9	28.2	32.2	33.2	21.7	25.2	20.4	6.6	7.0	12.8
Carbon	74.3	68.4	263.5	28.3	27.0	105.7	21.1	20.6	81.6	7.1	6.4	24.1
Glendon	76.3	73.4	68.2	35.0	37.9	37.5	28.9	28.1	27.0	6.1	9.9	10.4
Thorhild	83.2	80.9	76.3	33.2	32.1	30.7	22.4	22.6	22.2	10.8	9.6	8.5
Warburg	116.3	84.3	77.3	30.4	30.9	27.6	23.0	23.8	21.3	7.4	7.1	6.3
Wildwood	98.0	94.2	89.2	27.5	30.9	33.9	21.7	25.1	22.6	5.7	5.9	11.3
Sample 2 Average	90.0	79.8	88.0	31.1	31.9	36.5	23.4	24.0	26.7	7.7	7.9	9.8
Entwistle	67.2	62.9	62.5	26.2	28.8	30.9	18.7	21.7	22.0	7.4	6.9	8.9
All Villages* Avg.	83.9	80.8	78.8	32.4	31.9	32.4	22.9	23.3	23.8	9.5	8.6	8.6
Bassano	106.5	88.0	83.7	27.9	26.4	22.7	20.0	18.7	15.3	7.9	7.7	7.4
Coronation	98.1	75.0	131.4	24.1	26.9	24.9	15.4	18.0	15.0	8.6	9.0	9.8
Manning	97.0	83.1	71.8	33.5	34.0	32.6	24.4	24.6	23.9	9.1	9.4	8.7
Smoky Lake	74.6	72.8	65.8	34.3	36.7	39.6	24.9	27.7	29.8	9.4	9.0	9.8
Two Hills	101.1	104.6	94.1	41.2	38.7	37.2	29.0	29.3	25.9	12.2	9.4	11.3
Viking	101.8	113.2	98.0	29.7	27.8	26.6	18.6	17.3	20.9	11.1	10.5	5.7
Sample 3 Average	95.9	88.2	90.0	31.6	31.5	30.5	22.0	22.4	21.7	9.6	9.0	8.7
Evansburg/Entwistle	75.6	72.8	70.5	27.4	31.0	32.4	20.5	24.0	21.0	6.9	6.9	11.4
All Towns* Average	79.5	79.2	77.1	31.9	33.1	32.3	22.8	24.4	23.8	9.1	8.7	8.5

APPENDIX TABLE 10.5

EQUALIZED MILL RATES: SPECIAL LEVIES; GENERAL TAXATION; AND TOTAL MUNICIPAL TAXATION

EVENTAXB PROP. TAX. CONT'D	SPECIAL MUNICIPAL LEVIES PER $1000EA			GENERAL MUNICIPAL TAXES PER $1000EA			TOTAL MUNICIPAL TAXATION PER $1000EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	1.4	1.2	1.2	50.8	44.4	42.6	52.2	45.5	43.8
Irricana	45.6	62.7	25.1	26.5	17.2	60.2	72.1	79.9	85.2
Mannville	11.1	8.8	8.0	28.8	26.6	33.8	40.0	35.5	41.8
Mundare	39.5	47.9	24.9	36.6	26.3	42.9	76.2	74.2	67.8
Trochu	15.4	12.5	11.5	52.6	47.6	46.6	68.0	60.1	58.1
Sample 1 Average	21.6	23.8	13.6	40.6	34.4	45.0	62.2	58.2	58.5
Evansburg	6.7	4.5	4.2	45.8	41.6	37.5	52.5	46.1	41.7
Carbon	19.3	13.1	48.6	26.7	28.3	109.2	46.0	41.4	157.9
Glendon	14.8	9.9	7.0	26.5	25.6	23.7	41.3	35.4	30.8
Thorhild	10.2	9.0	8.2	39.8	39.8	37.3	50.0	48.8	45.5
Warburg	14.0	11.7	10.5	71.8	41.6	39.2	85.8	53.3	49.7
Wildwood	0.6	0.4	0.4	69.9	62.9	54.8	70.5	63.3	55.2
Sample 2 Average	12.3	9.2	9.5	46.6	38.7	42.0	58.9	47.9	51.5
Entwistle	20.0	16.6	4.7	20.9	17.5	26.8	41.0	34.1	31.5
All Villages* Avg.	16.3	11.8	7.8	35.1	37.0	38.6	51.4	48.8	46.4
Bassano	42.2	34.0	30.8	36.4	27.6	29.0	78.6	61.6	59.7
Coronation	10.8	8.0	59.1	63.2	40.0	47.4	74.1	48.0	106.6
Manning	26.9	21.9	16.8	36.6	27.2	22.4	63.5	49.2	39.2
Smoky Lake	15.6	14.0	12.3	24.7	22.0	13.9	40.3	36.0	26.2
Two Hills	10.0	11.0	9.1	49.9	54.9	47.7	59.9	65.9	56.8
Viking	69.6	9.4	7.5	2.6	76.0	63.9	72.2	85.4	71.4
Sample 3 Average	29.6	17.2	22.8	34.7	39.5	36.4	64.3	56.8	59.2
Evansburg/Entwistle	11.8	8.8	4.4	36.3	33.0	33.7	48.1	41.8	38.1
All Towns* Average	12.1	12.3	8.1	35.4	33.5	36.5	47.5	45.9	44.6

APPENDIX TABLE 10.6

TAX INCIDENCE STATISTICS

EVENTAXB PROP. TAX. CONT'D	GENERAL MUNICIPAL TAXES AS PER CENT OF MUNICIPAL NET COSTS			TOTAL MUNICIPAL TAXES AS PER CENT OF TOTAL MUNICIPAL EXPENDITURE		
	1981	1982	1983	1981	1982	1983
Alix	70.2	56.3	58.5	34.9	32.8	32.3
Irricana	31.6	62.8	99.8	25.8	53.6	58.3
Mannville	39.4	46.5	57.0	22.4	28.2	43.2
Mundare	34.0	-14638.4	54.5	33.1	14.1	35.4
Trochu	61.8	68.2	63.1	36.0	37.2	37.8
Sample 1 Average	47.9	69.3	64.9	30.7	26.9	40.5
Evansburg	72.5	68.0	70.7	48.3	41.1	31.5
Carbon	44.2	53.9	55.2	32.8	36.2	40.7
Glendon	52.2	25.5	49.9	52.2	17.5	37.5
Thorhild	47.8	53.1	59.1	32.7	34.0	28.9
Warburg	102.2	77.1	93.5	59.7	62.1	60.9
Wildwood	65.0	59.7	83.9	48.5	42.0	25.6
Sample 2 Average	63.6	51.0	67.6	44.2	34.6	35.8
Entwistle	34.3	35.2	47.4	34.9	31.6	11.8
All Villages* Avg.	55.1	59.2	65.9	33.5	34.6	35.7
Bassano	78.8	78.5	58.5	28.4	50.4	45.9
Coronation	67.7	61.1	63.7	44.9	35.6	52.0
Manning	47.3	46.5	52.4	32.6	26.3	27.6
Smoky Lake	71.5	57.8	32.4	45.0	42.2	26.9
Two Hills	45.1	50.2	61.1	16.0	23.6	24.9
Viking	4.0	67.2	77.6	36.6	44.6	48.0
Sample 3 Average	51.4	59.9	59.9	30.3	35.8	38.2
Evansburg/Entwistle	58.3	57.7	62.0	43.0	37.7	21.1
All Towns* Average	63.8	61.3	69.1	34.1	35.1	34.1

APPENDIX TABLE 10.7

SELECTED 1984 BUDGET DATA STATISTICS: EVANSBURG AND ENTWISTLE

EVEN84 1984 BUDGETS	TOTAL TAXES PER CAPITA	REQUISITIONS PER CAPITA	SUP.SCH.REQ. PER CAPITA	OTHER REQ. PER CAPITA	MUN. TAX PER CAPITA
ENTWHISTLE	388.80	170.16	140.04	30.11	218.64
EVANSBURG	500.39	143.23	117.33	25.90	357.16
ENT./EVANS.	458.68	153.29	125.82	27.47	305.38

EVEN84 1984 BUDGETS	REQ. AS % OF TOTAL TAXES	S.SCH.AS %OF TOTAL TAXES	OTH.REQ.AS% OF TOT. TAX	MUN.TAX AS % OF TOT. TAX
ENTWHISTLE	43.76	36.02	7.74	56.24
EVANSBURG	28.62	23.45	5.18	71.38
ENT./EVANS.	33.42	27.43	5.99	66.58

EVEN84 1984 BUDGETS	TOTAL TAXES PER $1000EA	REQUISITIONS PER $1000EA	SUP.SCH.REQ. PER $1000EA	OTHER REQ. PER $1000EA	MUN. TAX PER $1000EA
ENTWHISTLE	63.59	27.83	22.90	4.92	35.76
EVANSBURG	85.18	24.38	19.97	4.41	60.80
ENT./EVANS.	76.91	25.70	21.10	4.61	51.20

APPENDIX 11

GENERAL ADMINISTRATION FUNCTION DATA
(FUNCTION 12)

The detailed financial Statement data sources are as follows (with 'x' indicating the appropriate function or function combination). These groupings apply to all the functions analysed in detail (Appendices 11 to 15):

FUNCTION EXPENDITURES:

Total function operating expenditures: FR19 - x - 35

Total internal transfers:

FR19 - x - 24 (Contributed to Other Operating Functions)
+ FR19 - x - 25 (Contributed to Capital Programs)
+ FR19 - x - 26 (Added to Function Operating Allowances)
+ FR19 - x - 27 (Added to Function Operating Reserves)

Operating and Maintenance:

FR19 - x - 19 (Salaries, Wages and Benefits)
+ FR19 - x - 20 (Contracted and General Services)
+ FR19 - x - 21 (Purchases from Other Governments)
+ FR19 - x - 22 (Materials, Goods, Supplies, Utilities)
+ FR19 - x - 23 (Grants to a particular Government)
+ FR19 - x - 28 (Contributed to own municipal agencies)
+ FR19 - x - 29 (Grants to Individuals and Organizations)
+ FR19 - x - 30 (Bank Charges and Short-term Interest)

Debt Charges:

FR19 - x - 31 (Long-term Debt Charges)
+ FR19 - x - 32 (Debenture Debt Charges)

Other Expenditures:

FR19 - x - 33 (Cross Recoveries to Operating Functions)
+ FR19 - x - 34 (Other Transactions, Discounts and Adjustments)

FUNCTION REVENUES:

Total function operating revenues: FR19 - x - 18

Total grants revenue:

FR19 - x - 9 (Federal Conditional Grants)
+ FR19 - x - 10 (Provincial " ")
+ FR19 - x - 11 (Loc. Gov't " ")
+ FR19 - x - 17 (Grants Non-Gov't and Other Sources)

Total internal transfers:

FR19 - x - 12 (Drawn from operating allowances)
+ FR19 - x - 13 (Drawn from operating reserves)
+ FR19 - x - 14 (Contributed from operating functions)
+ FR19 - x - 15 (Contributed from capital sources)

Special municipal levies: FR19 - x - 1

Other (own source) revenues:

FR19 - x - 2 (Sales to Other Governments)
+ FR19 - x - 3 (Sales of Goods and Services)
+ FR19 - x - 4 (Professional and Other Licenses & Permits)
+ FR19 - x - 5 (Municipal By-law Fines Issued)
+ FR19 - x - 6 (Return on Investments held for function)
+ FR19 - x - 7 (Rental Revenues)
+ FR19 - x - 8 (Other Revenues from Own Sources)
+ FR19 - x - 16 (Gross Recoveries from Operating Functions)

Appendix Table 11.1 (p. A-77)
Function Expenditure (as a percentage of total municipal expenditure, per capita, and per $1000 E.A.).

Appendix Table 11.2 (p. A-78)
Function Expenditure Categories: Percentage Detail.

Appendix Table 11.3 (p. A-79)
Function Expenditure Categories: Per Capita Detail (including O and M expenditure per $1000 Eq. Ass.).

Appendix Table 11.4 (p. A-80)
Function Revenue Total (as a percentage of total municipal revenue, and per capita).

Appendix Table 11.5 (p. A-81)
Function Revenue Categories: Percentage Detail.

Appendix Table 11.6 (p. A-82)
Function Revenue Categories: Per Capita Detail.

Appendix Table 11.7 (p. A-83)
Net Function Cost Detail.

Appendix Table 11.8 (p. A-84)
Selected 1984 Budget Data Statistics.

APPENDIX TABLE 11.1

FUNCTION 12 EXPENDITURE TOTAL

EVENFIZE ADMINISTRATION	F.12 EXPEND. AS PER CENT OF TOTAL MUNICIPAL EXPENDITURE			F.12 TOTAL EXPENDITURE PER CAPITA			F.12 TOTAL EXPENDITURE PER $1000 EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	14.3	16.4	14.6	64.77	82.51	78.47	21.34	22.76	19.76
Irricana	15.9	20.6	24.7	108.69	120.66	151.40	44.40	30.66	36.04
Mannville	15.8	16.0	24.2	88.01	81.68	105.53	28.19	20.10	23.43
Mundare	17.5	2.7	10.6	164.18	66.77	98.72	40.27	14.21	20.27
Trochu	5.1	11.1	7.4	43.51	92.93	64.36	9.62	17.85	11.31
Sample 1 Average	13.2	9.5	14.5	100.65	88.37	97.80	26.81	20.46	20.97
Evansburg	20.0	25.5	13.4	95.07	166.38	113.73	21.76	28.60	17.67
Carbon	15.4	33.3	36.4	90.02	202.82	211.12	21.63	38.12	141.40
Glendon	18.6	7.1	18.8	58.92	75.80	89.29	14.70	14.42	15.36
Thorhild	31.6	20.2	18.0	202.50	133.36	141.71	48.32	29.00	28.41
Warburg	56.3	38.6	35.0	355.07	158.57	152.01	80.88	33.14	28.53
Wildwood	25.9	20.0	12.6	121.79	129.05	123.35	37.61	30.08	27.20
Sample 2 Average	32.0	20.9	22.1	171.45	139.84	143.33	42.68	28.91	31.76
Entwistle	47.2	24.6	18.8	237.87	145.09	302.04	55.40	26.53	50.35
-									
All Villages* Avg.	18.3	17.5	17.9	109.82	117.46	119.20	28.02	24.67	23.40
-									
Bassano	4.9	10.2	10.4	70.94	77.25	87.01	13.70	12.43	13.55
Coronation	12.3	11.3	8.1	65.40	71.28	82.90	20.25	15.25	16.50
Manning	10.3	12.9	14.9	65.21	90.17	98.56	20.07	24.14	21.18
Smoky Lake	18.7	15.6	12.8	89.51	76.56	81.93	16.76	13.37	12.54
Two Hills	10.4	14.7	13.9	125.82	153.39	138.86	38.96	40.95	31.73
Viking	10.5	23.1	10.8	79.77	181.74	82.03	20.78	44.34	16.11
Sample 3 Average	9.9	14.8	11.6	83.05	109.21	95.89	21.01	23.40	18.03
Evansburg/Entwistle	30.9	25.2	16.2	150.01	158.42	184.12	34.57	27.85	29.36
-									
All Towns* Average	14.7	13.3	11.7	104.77	102.81	101.67	20.18	17.06	15.61

APPENDIX TABLE 11.2

FUNCTION 12 EXPENDITURE CATEGORIES: PERCENTAGE DETAIL

EVENF12E ADMINISTRATION	PER CENT OF F.12 EXPEND. AS DEBT CHARGES			PER CENT OF F.12 EXPEND. AS OP. & MAINT.			PER CENT OF F.12 EXPEND. AS INT. TRANSFERS			PER CENT OF F.12 EXPEND. AS OTHER		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	0.0	0.0	0.0	98.6	91.3	99.2	1.4	8.7	0.8	0.0	0.0	0.0
Irricana	0.0	0.0	0.0	91.3	97.1	94.7	0.0	1.5	3.3	8.7	1.5	2.0
Mannville	7.4	8.2	6.4	77.5	75.6	77.3	0.0	0.0	0.0	15.1	16.2	16.4
Mundare	0.0	0.0	0.0	38.7	100.0	98.2	56.5	0.0	0.0	4.8	0.0	1.8
Trochu	0.0	0.0	0.0	92.2	56.0	96.5	3.4	41.2	2.4	4.4	2.8	1.1
Sample 1 Average	1.4	1.6	1.4	74.6	82.0	92.5	17.0	12.2	1.5	7.1	4.1	4.6
Evansburg	3.0	1.8	2.6	97.0	52.2	76.8	0.0	46.0	19.7	0.0	0.0	0.9
Carbon	0.0	0.0	0.0	100.0	95.5	91.6	0.0	3.2	6.5	0.0	1.3	1.9
Glendon	0.0	0.0	0.0	88.8	80.4	58.1	0.0	18.5	40.9	11.2	1.2	1.0
Thorhild	48.5	0.0	0.0	48.0	99.5	99.9	0.0	0.0	0.0	3.5	0.5	0.1
Warburg	0.0	0.0	0.0	55.0	96.5	89.6	0.0	0.0	0.0	45.0	3.5	10.4
Wildwood	4.6	4.5	4.5	89.6	88.3	95.5	0.6	6.8	0.0	5.2	0.3	0.0
Sample 2 Average	13.6	0.7	0.7	64.3	93.9	89.8	0.1	3.8	6.4	22.0	1.5	3.1
Entwistle	0.0	0.0	0.0	38.7	91.5	57.1	61.3	6.1	42.8	0.0	2.4	0.1
All Villages* Avg.	4.0	3.8	3.2	80.5	82.8	83.6	10.8	10.8	10.2	4.7	2.6	2.9
Bassano	0.0	0.0	0.0	82.2	85.3	82.2	0.0	1.3	1.4	17.8	13.4	16.4
Coronation	0.0	0.0	0.0	91.1	96.7	100.0	8.9	3.3	0.0	0.0	0.0	0.0
Manning	0.0	0.0	0.0	96.7	84.6	94.4	0.0	13.2	0.0	3.3	2.3	5.6
Smoky Lake	0.0	0.0	0.0	95.1	100.0	99.7	2.2	0.0	0.3	2.7	0.0	0.0
Two Hills	4.4	3.6	4.0	91.7	92.3	86.0	3.9	4.1	10.0	0.0	0.0	0.0
Viking	0.0	0.0	0.0	100.0	55.6	100.0	0.0	42.9	0.0	0.0	1.5	0.0
Sample 3 Average	1.2	0.9	1.0	92.9	81.6	92.8	2.7	15.2	2.8	3.2	2.3	3.4
Evansburg/Entwistle	1.2	1.2	1.0	61.4	65.7	64.7	37.4	32.3	33.8	0.0	0.8	0.4
All Towns? Average	3.2	3.7	3.9	67.0	77.4	80.5	27.3	13.3	12.6	2.5	5.6	2.9

APPENDIX TABLE 11.3

FUNCTION 12 EXPENDITURES: PER CAPITA DETAIL
(INCLUDING O AND M EXPENDITURE PER $1000 EQ. ASS.)

EVENF12E ADMINISTRATION	F.12 DEBT EXPENDITURE PER CAPITA			F.12 OP. & MAIN. EXPEND. PER CAPITA			F.12 INT TRANS. EXPEND. PER CAPITA			F.12 OTHER EXPENDITURE PER CAPITA			F.12 OP. & MAIN. EXPEND. PER $1000EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	0.00	0.00	0.00	63.89	75.34	77.81	0.88	7.17	0.65	0.00	0.00	0.00	21.05	20.78	19.59
Irricana	0.00	0.00	0.00	172.19	117.13	143.31	0.00	1.75	5.07	16.49	1.78	3.02	40.52	29.77	34.11
Mannville	6.52	6.72	6.72	68.18	61.73	81.54	0.00	0.00	0.00	13.31	13.23	17.27	21.84	15.19	18.10
Mundare	0.00	0.00	0.00	63.46	66.77	96.93	92.84	0.00	0.00	7.88	0.00	1.79	15.56	14.21	19.90
Trochu	0.00	0.00	0.00	40.10	52.02	62.13	1.48	38.29	1.51	1.93	2.61	0.72	8.87	9.99	10.92
Sample 1 Average	1.41	1.40	1.36	75.06	72.49	90.48	17.07	10.81	1.43	7.11	3.67	4.53	19.99	16.78	19.40
Evansburg	2.87	2.92	2.92	92.20	86.93	87.37	0.00	76.53	22.40	0.00	0.00	1.03	21.10	14.94	13.58
Carbon	0.00	0.00	0.00	90.02	193.70	193.45	0.00	6.57	13.70	0.00	2.55	3.98	21.63	36.40	129.56
Glendon	0.00	0.00	0.00	52.30	60.93	51.88	0.00	14.00	36.54	6.62	0.87	0.87	13.05	11.59	8.92
Thorhild	98.19	0.00	0.00	97.16	132.72	141.63	0.00	0.00	0.00	7.15	0.64	0.09	23.19	28.86	28.39
Warburg	0.00	0.00	0.00	195.31	152.99	136.25	0.00	0.00	0.00	159.76	5.58	15.76	44.49	31.97	25.57
Wildwood	5.64	5.81	5.58	109.11	113.99	117.77	0.75	8.83	0.00	6.28	0.41	0.00	33.69	26.57	25.97
Sample 2 Average	23.37	1.03	1.02	110.24	131.35	128.69	0.14	5.37	9.19	37.70	2.08	4.43	27.45	27.15	28.52
Entwistle	0.00	0.00	0.00	92.06	132.81	172.47	145.80	8.87	129.18	0.00	3.41	0.39	21.44	24.28	28.75
All Villages* Avg.	4.45	4.49	3.83	88.42	97.25	99.67	11.94	12.67	12.21	5.12	3.06	3.50	22.56	20.43	19.56
Bassano	0.00	0.00	0.00	58.34	65.88	71.52	0.00	0.99	1.19	12.61	16.38	14.30	11.26	10.60	11.14
Coronation	0.00	0.00	0.00	59.59	68.91	82.90	5.81	2.37	0.00	0.00	0.00	0.00	18.46	14.75	16.50
Manning	0.00	0.00	0.00	63.03	76.25	93.02	0.00	11.89	0.00	2.18	2.04	5.54	19.40	20.41	19.99
Smoky Lake	0.00	0.00	0.00	85.15	76.56	81.69	1.99	0.00	0.24	2.37	0.00	0.00	15.94	13.37	12.50
Two Hills	5.52	5.52	5.52	115.38	141.54	119.48	4.93	6.33	13.87	0.00	0.00	0.00	35.73	37.78	27.30
Viking	0.00	0.00	0.00	79.77	101.07	82.03	0.00	77.91	0.00	0.00	2.76	0.00	20.78	24.66	16.11
Sample 3 Average	0.99	0.98	0.98	77.13	89.14	88.97	2.27	16.62	2.70	2.66	2.47	3.24	19.51	19.10	16.73
Evansburg/Entwistle	1.77	1.83	1.83	92.15	104.08	119.18	56.10	51.24	62.32	0.00	1.28	0.79	21.23	18.30	19.00
All Towns* Average	3.40	3.78	4.01	70.17	79.57	81.87	28.59	13.72	12.80	2.61	5.74	2.99	13.52	13.20	12.57

APPENDIX TABLE 11.4

FUNCTION 12 REVENUE TOTAL

EVENF12 ADMINISTRATION	F.12 REVENUE AS A PER CENT OF TOTAL MUNICIPAL REVENUE			F.12 REVENUE IN DOLLARS PER CAPITA		
	1981	1982	1983	1981	1982	1983
Alix	3.6	7.9	2.4	18.57	41.48	12.81
Irricana	0.9	2.7	2.5	10.70	17.29	17.62
Mannville	7.6	0.4	0.2	42.54	2.23	0.90
Mundare	10.4	3.1	5.2	96.08	85.38	47.65
Trochu	1.2	1.4	1.5	10.45	11.58	12.29
Sample 1 Average	4.5	3.0	2.5	34.56	29.82	17.05
Evansburg	0.5	6.9	14.2	2.53	45.39	122.13
Carbon	3.9	3.8	3.1	22.23	23.42	17.99
Glendon	0.4	0.2	3.2	2.59	2.35	18.36
Thorhild	0.7	2.1	0.5	4.51	14.16	4.29
Warburg	10.7	8.8	4.0	79.68	41.09	21.14
Wildwood	4.0	1.8	0.5	19.01	11.58	5.33
Sample 2 Average	4.3	2.8	1.9	26.01	19.14	13.30
Entwistle	8.7	10.3	13.0	44.90	60.81	208.74
All Villages* Avg.	3.7	3.5	3.5	23.27	24.57	24.38
Bassano	0.8	1.5	1.5	12.44	12.14	12.54
Coronation	0.2	1.0	0.7	1.30	6.54	6.77
Manning	7.5	7.0	9.4	47.00	50.95	67.11
Smoky Lake	5.6	5.6	6.9	32.75	31.33	42.65
Two Hills	2.0	9.0	1.9	22.45	84.34	17.64
Viking	0.0	2.1	2.9	0.00	16.70	22.22
Sample 3 Average	2.2	4.6	3.4	18.82	34.37	28.00
Evansburg/Entwistle	3.8	8.1	13.6	18.83	51.15	154.51
All Towns* Average	3.5	3.8	3.7	26.30	30.33	32.72

APPENDIX TABLE 11.5

FUNCTION 12 REVENUE CATEGORIES: PERCENTAGE DETAIL

EVENF12 ADMINISTRATION	PER CENT OF F.12 REVENUE FROM OTHER OWN SOURCES			PER CENT OF F.12 REVENUE FROM GRANTS			PER CENT OF F.12 REVENUE FROM OWN TRANSFERS			PER CENT OF F.12 REVENUE FROM SPECIAL LEVIES		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	37.7	30.8	66.5	21.2	69.2	0.0	41.0	0.0	33.5	0.0	0.0	0.0
Irricana	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mannville	27.6	100.0	100.0	0.0	0.0	0.0	72.4	0.0	0.0	0.0	0.0	0.0
Mundare	3.4	100.0	100.0	0.0	0.0	0.0	96.6	0.0	0.0	0.0	0.0	0.0
Trochu	100.0	100.0	78.9	0.0	0.0	0.0	0.0	0.0	1.1	0.0	0.0	0.0
Sample 1 Average	25.1	78.7	94.4	2.7	21.3	0.0	72.2	0.0	5.6	0.0	0.0	0.0
Evansburg	100.0	12.9	1.6	0.0	19.7	7.0	0.0	67.4	91.4	0.0	0.0	0.0
Carbon	100.0	98.5	100.0	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Glendon	100.0	100.0	8.3	0.0	0.0	91.7	0.0	0.0	0.0	0.0	0.0	0.0
Thorhild	49.1	30.9	100.0	50.9	69.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Warburg	65.1	100.0	100.0	34.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wildwood	28.5	100.0	100.0	71.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sample 2 Average	65.8	87.8	76.6	34.2	12.2	23.4	0.0	0.0	0.0	0.0	0.0	0.0
Entwistle	100.0	93.3	30.6	0.0	0.0	1.0	0.0	6.7	68.4	0.0	0.0	0.0
All Villages* Avg.	63.9	61.2	51.9	14.2	15.7	15.8	20.4	19.7	31.0	1.5	3.4	1.4
Bassano	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Coronation	100.0	25.7	12.4	0.0	11.3	28.7	0.0	63.0	58.9	0.0	0.0	0.0
Manning	95.7	100.0	82.3	4.3	0.0	0.0	0.0	0.0	17.7	0.0	0.0	0.0
Smoky Lake	93.3	100.0	100.0	6.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Two Hills	85.2	32.2	89.4	14.8	1.9	9.9	0.0	65.9	0.6	0.0	0.0	0.0
Viking	ERR	100.0	100.0	ERR	0.0	0.0	ERR	0.0	0.0	ERR	0.0	0.0
Sample 3 Average	93.3	68.0	88.0	6.7	1.2	2.3	0.0	30.8	9.7	0.0	0.0	0.0
Evansburg/Entwistle	100.0	48.6	16.3	0.0	10.9	4.0	0.0	40.4	79.8	0.0	0.0	0.0
All Towns* Average	36.4	37.3	33.2	35.1	18.5	18.3	24.9	41.7	47.6	3.7	2.5	0.9

APPENDIX TABLE 11.6

FUNCTION REVENUE CATEGORIES: PER CAPITA DETAIL

EVENF12 ADMINISTRATION	F.12 GRANT REVENUE PER CAPITA			F.12 OWN TRANSFERS REV. PER CAPITA			F.12 SPECIAL LEVIES REV. PER CAPITA			F.12 OTHER SOURCES REV. PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	3.94	28.69	0.00	7.62	0.00	4.29	0.00	0.00	0.00	7.01	12.79	8.53
Irricana	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.70	17.29	17.62
Mannville	0.00	0.00	0.00	30.79	0.00	0.00	0.00	0.00	0.00	11.75	2.23	0.90
Mundare	0.00	0.00	0.00	92.84	0.00	0.00	0.00	0.00	0.00	3.24	85.38	47.65
Trochu	0.00	0.00	0.00	0.00	0.00	0.14	0.00	0.00	0.00	10.45	11.58	12.15
Sample 1 Average	0.92	6.36	0.00	24.96	0.00	0.95	0.00	0.00	0.00	8.68	23.45	16.09
Evansburg	0.00	8.92	8.52	0.00	30.61	111.60	0.00	0.00	0.00	2.53	5.85	2.01
Carbon	0.00	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.23	23.07	17.99
Glendon	0.00	0.00	16.84	0.00	0.00	0.00	0.00	0.00	0.00	2.59	2.35	1.52
Thorhild	2.29	9.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.21	4.38	4.29
Warburg	27.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.66	41.09	21.14
Wildwood	13.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.43	11.58	5.33
Sample 2 Average	8.90	2.34	3.11	0.00	0.00	0.00	0.00	0.00	0.00	17.11	16.80	10.19
Entwistle	0.00	0.00	2.14	0.00	4.06	142.74	0.00	0.00	0.00	44.90	56.75	63.86
All Villages* Avg.	3.30	3.85	3.85	4.75	4.85	7.55	0.35	0.83	0.33	14.87	15.04	12.65
Bassano	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.44	12.14	12.54
Coronation	0.00	0.74	1.94	0.00	4.12	3.99	0.00	0.00	0.00	1.30	1.68	0.84
Manning	2.04	0.00	0.00	0.00	0.00	11.89	0.00	0.00	0.00	44.96	50.95	55.23
Smoky Lake	2.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.55	31.33	42.65
Two Hills	3.33	1.60	1.75	0.00	55.56	0.11	0.00	0.00	0.00	19.12	27.18	15.77
Viking	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.70	22.22
Sample 3 Average	1.26	0.41	0.64	0.00	10.60	2.71	0.00	0.00	0.00	17.55	23.36	24.65
Evansburg/Entwistle	0.00	5.59	6.14	0.00	20.69	123.24	0.00	0.00	0.00	18.83	24.88	25.13
All Towns* Average	9.22	5.62	6.00	6.54	12.63	15.57	0.97	0.76	0.30	9.56	11.32	10.86

APPENDIX TABLE 11.7

NET FUNCTION 12 COST DETAIL

EVENF12E ADMINISTRATION	F.12 NET COST PER $1000 EA			F.12 NET COST PER CAPITA			F.12 NET COST OF OPERATION AS PER CENT OF TOTAL MUNICIPAL NET COST		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	15.22	11.32	16.53	46.20	41.03	65.65	21.0	14.4	22.7
Irricana	41.88	26.27	31.84	177.99	103.37	133.78	49.9	95.9	52.8
Mannville	14.57	19.55	23.23	45.47	79.45	104.62	19.9	34.2	39.2
Mundare	16.70	-3.96	10.48	68.10	-18.61	51.07	15.5	2235.4	13.3
Trochu	7.31	15.63	9.15	33.06	81.35	52.07	8.6	22.4	12.4
Sample 1 Average	17.60	13.55	17.31	66.09	58.56	80.75	20.8	27.3	25.0
Evansburg	21.18	20.80	-1.31	92.54	120.99	-8.40	33.5	34.0	-2.5
Carbon	16.28	33.71	129.35	67.78	179.40	193.13	27.0	64.2	65.3
Glendon	14.05	13.97	12.20	56.33	73.45	70.93	27.7	14.0	25.7
Thorhild	47.25	25.92	27.55	197.99	119.20	137.43	56.6	34.6	43.7
Warburg	62.73	24.55	24.56	275.39	117.49	130.87	89.3	45.4	58.6
Wildwood	31.74	27.38	26.02	102.78	117.47	118.02	29.5	26.0	39.9
Sample 2 Average	36.21	24.95	28.82	145.44	120.70	130.03	49.4	32.9	46.4
Entwistle	44.94	15.41	15.55	192.97	84.28	93.30	73.6	31.0	27.5
All Villages* Avg.	22.08	19.51	18.61	86.56	92.89	94.83	34.7	31.2	31.8
Bassano	11.30	10.48	11.60	58.51	65.11	74.47	24.4	29.8	23.4
Coronation	19.85	13.85	15.15	64.10	64.74	76.13	21.2	21.2	20.4
Manning	5.60	10.50	6.76	18.20	39.23	31.45	7.2	17.9	15.8
Smoky Lake	10.63	7.90	6.01	56.76	45.23	39.28	30.7	20.7	14.0
Two Hills	32.01	18.43	27.70	103.37	69.05	121.22	28.9	16.8	35.4
Viking	20.78	40.27	11.75	79.77	165.05	59.81	32.3	35.6	14.3
Sample 3 Average	16.25	16.04	12.77	64.23	74.85	67.88	24.1	24.3	21.0
Evansburg/Entwistle	30.23	18.86	4.72	131.18	107.27	29.62	48.5	33.0	8.7
All Towns* Average	15.21	12.12	10.59	78.94	73.03	68.95	27.9	22.6	20.0

APPENDIX TABLE 11.8

SELECTED 1984 BUDGET DATA STATISTICS

EVEN84 1984 BUDGETS	F.12 REV. PER CAPITA	F12 REV.AS% TOT.FUN.REV.	F12 EXP. PER CAPITA	F12 EXP.AS% TOT.EXPEND.	F12 NET EXP. PER CAPITA	F12 NET.EXP. PER $1000EA	F12 NET AS % OF TOT. NET.
ENTWHISTLE	64.64	17.63	174.25	24.08	109.62	17.93	30.70
EVANSBURG	19.10	4.89	112.15	14.26	93.04	15.84	23.50
ENT./EVANS.	36.12	9.47	135.36	17.74	99.24	16.64	26.02

APPENDIX 12

TRANSPORTATION FUNCTION DATA
(FUNCTIONS 31 AND 32)

The transportation function is essentially that for 'Roads, Streets, Walks; Lighting'(Function 32 in the financial statement, but the data also includes any function 31 entries (Common Services and/or Equipment Pool). It is thus comparable with a 'public works' operation. For convenience, however, it is referred to here as 'Transportation' and the tables are identified by reference to 'F.31'.

The detailed financial statement data sources used in creating the tables are the same as those detailed for Appendix 11, p. A-74.

Appendix Table 12.1 (p. A-87)
Function Expenditure Total (as a percentage of total municipal expenditure, per capita and per $1000 E.A.).

Appendix Table 12.2 (p. A-88)
Function Expenditure Categories: Percentage Detail.

Appendix Table 12.3 (p. A-89)
Operating and Maintenance Expenditure Detail (per capita, per $1000 E.A., per km. of municipal road).

Appendix Table 12.4 (p. A-90)
Other Function Expenditure Categories: Per Capita Detail.

Appendix Table 12.5 (p. A-91)
Function Revenue Total (as a percentage of total municipal revenue, and per capita).

Appendix Table 12.6 (p. A-92)
Function Revenue Categories: Percentage Detail.

Appendix Table 12.7 (p. A-93)
Function Revenue Categories: Per Capita Detail.

Appendix Table 12.8 (p. A-94)
Net Function Cost Detail.

Appendix Table 12.9 (p. A-95)
Selected 1984 Budget Data Statistics.

APPENDIC TABLE 12.1

FUNCTION TOTAL EXPENDITURE

EVENF31E TRANSPORTATION	F.31 EXPEND. AS PER CENT OF TOTAL MUNICIPAL EXPENDITURE			F.31 TOTAL EXPENDITURE PER CAPITA			F.31 TOTAL EXPENDITURE PER $1000 EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	23.19	25.65	27.98	105.11	129.24	150.38	34.63	35.64	37.86
Irricana	21.80	39.73	32.53	258.89	233.24	199.76	60.92	59.27	47.55
Mannville	35.48	27.65	19.65	198.01	141.24	85.56	63.43	34.76	19.00
Mundare	42.65	10.68	53.98	399.83	263.51	503.28	98.06	56.10	103.33
Trochu	35.00	28.51	25.14	299.37	239.73	219.79	66.18	46.05	38.62
Sample 1 Average	32.12	21.18	32.89	244.20	197.64	221.66	65.04	45.75	47.53
Evansburg	20.05	18.60	23.27	95.22	121.55	197.96	21.80	20.89	30.76
Carbon	7.83	7.58	6.01	45.79	46.11	34.83	11.00	8.67	23.33
Glendon	19.43	16.66	21.32	61.59	177.79	101.51	15.36	33.82	17.46
Thorhild	19.46	23.08	16.38	124.65	152.17	128.74	29.75	33.09	25.81
Warburg	8.21	14.96	8.44	51.80	61.40	36.70	11.80	12.83	6.89
Wildwood	27.74	41.70	19.68	130.67	269.29	192.82	40.35	62.77	42.52
Sample 2 Average	15.62	20.72	15.12	83.66	138.63	98.07	20.83	28.66	21.73
Entwistle	8.42	14.48	8.48	42.47	85.43	136.29	9.89	15.62	22.72
All Villages* Avg.	23.35	24.69	21.90	140.31	165.75	146.15	35.79	34.82	28.69
Bassano	32.31	52.43	48.56	463.80	398.32	406.04	89.54	64.08	63.24
Coronation	18.99	30.79	51.36	101.10	194.15	528.68	31.31	41.54	105.20
Manning	27.12	27.53	24.92	171.49	192.28	164.70	52.80	51.47	35.39
Smoky Lake	46.18	54.08	42.95	221.07	264.67	273.86	41.39	46.20	41.92
Two Hills	29.27	25.49	23.36	354.71	265.98	233.36	109.84	71.00	53.32
Viking	26.20	27.90	26.63	198.44	219.16	201.63	51.69	53.47	39.60
Sample 3 Average	29.59	34.41	36.49	248.21	254.62	300.75	62.79	54.56	56.56
Evansburg/Entwistle	15.41	17.16	15.43	74.92	108.05	174.91	17.26	19.00	27.89
All Towns* Average	20.97	23.00	21.02	151.71	181.31	182.55	29.23	30.08	28.03

APPENDIX TABLE 12.2

FUNCTION EXPENDITURE CATEGORIES: PERCENTAGE DETAIL

EVENF3IEA TRANSPORTATION	PER CENT OF F.31 EXPEND. AS DEBT CHARGES			PER CENT OF F.31 EXPEND. AS OP. & MAIN.			PER CENT OF F.31 EXPEND. AS INT. TRANSFERS		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	0.0	15.8	13.6	96.4	84.2	76.8	3.6	0.0	9.6
Irricana	0.0	76.2	76.3	20.5	23.8	23.7	76.0	0.0	0.0
Mannville	0.9	1.4	2.3	45.7	62.2	97.7	53.3	36.5	0.0
Mundare	23.6	37.1	19.1	76.4	62.9	18.2	0.0	0.0	62.6
Trochu	27.9	37.0	51.6	25.8	38.6	39.1	46.2	24.4	9.3
Sample 1 Average	14.8	36.3	33.9	50.3	51.4	38.6	34.3	12.3	27.5
Evansburg	20.1	16.0	23.3	79.9	84.0	48.8	0.0	0.0	27.9
Carbon	0.0	0.0	0.0	56.6	86.2	94.3	43.4	13.8	5.7
Glendon	0.0	0.0	0.0	100.0	48.8	70.0	0.0	51.2	30.0
Thorhild	33.5	31.0	36.6	66.5	69.0	63.4	0.0	0.0	0.0
Warburg	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0
Wildwood	9.5	4.8	6.4	88.6	54.4	80.9	1.9	40.8	12.7
Sample 2 Average	14.1	9.6	13.3	80.9	63.2	76.0	5.0	27.2	10.7
Entwistle	0.0	0.0	0.0	100.0	96.5	61.3	0.0	3.5	38.7
All Villages* Avg.	16.7	20.3	20.5	59.5	56.5	60.1	23.5	23.2	19.3
Bassano	61.9	69.0	67.7	16.4	23.7	24.7	21.7	7.4	7.7
Coronation	0.0	0.0	69.4	55.6	51.9	21.1	44.4	48.1	9.5
Manning	48.2	41.4	48.4	51.8	45.0	51.6	.0	13.6	0.0
Smoky Lake	45.6	58.9	56.9	47.2	37.4	40.8	7.2	3.6	2.2
Two Hills	21.5	44.1	50.3	69.4	52.7	46.5	9.1	3.2	3.3
Viking	39.1	35.1	48.2	60.9	47.5	50.3	0.0	17.3	1.5
Sample 3 Average	40.1	45.4	60.3	46.9	41.1	34.3	12.9	13.5	5.4
Evansburg/Entwistle	15.7	11.3	16.5	84.3	87.7	52.5	0.0	1.0	31.1
All Towns* Average	29.7	33.3	37.3	53.4	54.8	51.5	16.2	11.5	10.7

APPENDIX TABLE 12.3

OPERATING AND MAINTENANCE EXPENDITURE DETAIL

EVENF31EA TRANSPORTATION	F.31 OP. & MAINT. EXPENDITURE PER CAPITA			F.31 OP. & MAIN. EXPEND. PER $1000EA			F.31 OP. & MAIN. EXPEND. PER KM ROADS		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	101.31	108.85	115.49	33.38	30.02	29.07	1,514	1,557	1,652
Irricana	53.13	55.57	47.30	12.50	14.12	11.26	2,664	3,185	3,159
Mannville	90.53	87.83	83.63	29.00	21.61	18.57	7,271	6,846	6,518
Mundare	305.36	165.67	91.76	74.89	35.27	18.84	13,599	7,067	3,975
Trochu	77.35	92.46	86.01	17.10	17.76	15.11	4,040	4,977	4,629
Sample 1 Average	122.85	101.55	85.61	32.72	23.51	18.36	4,160	3,453	2,999
Evansburg	76.06	102.06	96.69	17.41	17.54	15.03	7,693	10,141	7,091
Carbon	25.93	39.76	32.85	6.23	7.47	22.00	1,129	1,659	1,383
Glendon	61.59	86.71	71.04	15.36	16.49	12.22	1,443	2,036	1,668
Thorhild	82.90	105.04	81.62	19.78	22.84	16.36	3,286	4,372	3,397
Warburg	51.80	61.40	36.70	11.80	12.63	6.99	1,931	2,443	1,490
Wildwood	115.71	146.40	156.05	35.73	34.12	34.41	5,068	6,225	6,912
Sample 2 Average	67.67	87.57	74.52	16.85	18.10	16.52	2,418	3,167	2,731
Entwistle	42.47	82.46	83.50	9.89	15.08	13.92	2,196	3,999	4,050
All Villages* Avg.	83.52	93.70	87.83	21.31	19.68	17.24	2,450	3,091	n.a.
Bassano	75.95	94.33	100.15	14.66	15.18	15.60	5,317	6,902	7,328
Coronation	56.25	100.85	111.49	17.42	21.58	22.19	4,269	6,988	7,725
Manning	88.77	86.45	85.02	27.33	23.14	18.27	7,896	7,981	7,849
Smoky Lake	104.37	99.10	111.87	19.54	17.30	17.12	4,803	4,739	5,350
Two Hills	246.11	140.10	108.47	76.21	37.40	24.78	7,119	4,052	3,137
Viking	120.76	104.16	101.45	31.45	25.41	19.92	13,758	11,974	11,661
Sample 3 Average	116.51	104.64	103.04	29.47	22.42	19.38	6,686	6,031	5,939
Evansburg/Entwistle	63.14	94.73	91.76	14.55	16.66	14.63	4,669	6,762	5,648
All Towns* Average	80.94	99.37	94.04	15.59	16.49	14.44	5,635	6,552	5,864

APPENDIX TABLE 12.4

OTHER FUNCTION EXPENDITURE CATEGORIES: PER CAPITA DETAIL

EVENF31EA TRANSPORTATION	F.31 DEBT EXPENDITURE PER CAPITA			F.31 INT. TRANS. EXPENDITURE PER CAPITA			F.31 OTHER EXPENDITURE PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	0.00	20.40	20.40	3.80	0.00	14.50	0.00	0.00	0.00
Irricana	0.00	177.67	152.46	196.67	0.00	0.00	9.09	0.00	0.00
Mannville	1.87	1.93	1.93	105.61	51.49	0.00	0.00	0.00	0.00
Mundare	94.47	97.84	96.35	0.00	0.00	315.17	0.00	0.00	0.00
Trochu	83.63	88.74	113.36	136.34	58.53	20.41	0.05	0.00	0.00
Sample 1 Average	36.25	71.69	75.18	83.77	24.40	60.87	1.33	0.00	0.00
Evansburg	19.15	19.50	46.04	0.00	0.00	55.23	0.00	0.00	0.00
Carbon	0.00	0.00	0.00	19.87	6.35	1.99	0.00	0.00	0.00
Glendon	0.00	0.00	0.00	0.00	91.08	30.47	0.00	0.00	0.00
Thorhild	41.75	47.13	47.12	0.00	0.00	0.00	0.00	0.00	0.00
Warburg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Wildwood	12.46	12.84	12.32	2.49	109.95	24.44	0.00	0.10	0.00
Sample 2 Average	11.80	13.27	13.09	4.20	37.77	10.46	0.00	0.02	0.00
Entwistle	0.00	0.00	0.00	0.00	2.97	52.79	0.00	0.00	0.00
All Villages* Avg.	23.37	33.57	29.96	32.98	38.48	28.14	0.43	0.00	0.21
Bassano	287.14	274.69	274.69	100.71	29.29	31.20	0.00	0.00	0.00
Coronation	0.00	0.00	366.80	44.85	93.30	50.39	0.00	0.00	0.00
Manning	82.70	79.68	79.68	0.03	26.15	0.00	0.00	0.00	0.00
Smoky Lake	100.83	155.92	155.92	15.67	9.66	6.08	0.00	0.00	0.00
Two Hills	76.44	117.28	117.28	32.16	8.60	7.61	0.00	0.00	0.00
Viking	77.68	76.99	97.17	0.00	38.00	3.01	0.00	0.00	0.00
Sample 3 Average	99.61	115.65	181.32	32.10	34.33	16.38	0.00	0.00	0.00
Evansburg/Entwistle	11.78	12.21	28.83	0.00	1.11	54.32	0.00	0.00	0.00
All Towns* Average	45.12	60.31	68.12	24.60	20.93	19.47	1.04	0.70	0.91

APPENDIX TABLE 12.5

FUNCTION TOTAL REVENUE

EVENF31 TRANSPORTATION	F.31 REVENUE AS A PER CENT OF TOTAL MUNICIPAL REVENUE			F.31 REVENUE IN DOLLARS PER CAPITA		
	1981	1982	1983	1981	1982	1983
Alix	2.9	1.5	7.3	15.10	7.77	38.56
Irricana	0.0	39.8	18.1	0.00	253.41	125.80
Mannville	16.0	0.4	0.8	89.59	1.93	3.69
Mundare	8.6	4.1	14.8	80.14	114.79	134.57
Trochu	9.8	12.3	10.5	84.23	112.25	88.22
Sample 1 Average	7.3	9.1	11.1	56.33	90.60	75.22
Evansburg	1.5	0.9	1.4	7.04	5.79	12.07
Carbon	3.3	0.0	0.3	18.88	0.00	1.98
Glendon	0.0	0.2	1.0	0.00	2.00	5.61
Thorhild	18.0	9.1	6.4	92.33	61.46	52.52
Warburg	3.1	0.0	10.6	22.85	0.00	56.21
Wildwood	2.5	1.7	1.0	13.43	10.72	10.56
Sample 2 Average	5.3	2.4	3.9	31.85	16.61	28.02
Entwistle	0.4	1.4	3.3	2.00	8.28	53.62
All Villages* Avg.	7.8	6.5	5.3	49.70	45.45	36.83
Bassano	28.0	36.3	33.2	378.59	299.42	272.84
Coronation	0.4	0.7	35.0	1.99	4.32	354.67
Manning	11.5	11.2	9.3	72.19	81.18	66.42
Smoky Lake	14.7	20.0	18.2	85.65	111.54	113.48
Two Hills	29.2	7.7	19.0	217.41	71.86	178.81
Viking	29.1	10.0	7.4	144.40	78.48	56.87
Sample 3 Average	17.1	14.1	21.3	146.35	105.84	174.37
Evansburg/Entwistle	1.0	1.1	2.4	5.10	6.72	27.60
All Towns* Average	7.9	9.9	8.3	59.47	79.26	74.05

APPENDIX TABLE 12.6

FUNCTION REVENUE CATEGORIES: PERCENTAGE DETAIL

EVENF31 TRANSPORTATION	PER CENT OF F.31 REVENUE FROM OTHER OWN SOURCES			PER CENT OF F.31 REVENUE FROM GRANTS			PER CENT OF F.31 REVENUE FROM OWN TRANSFERS			PER CENT OF F.31 REVENUE FROM SPECIAL LEVIES		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	78.5	61.3	21.6	21.5	38.7	78.4	0.0	0.0	0.0	0.0	0.0	0.0
Irricana	n.a.	0.6	0.8	n.a.	21.1	36.9	n.a.	9.6	0.0	n.a.	68.8	62.3
Mannville	0.0	0.0	0.0	.0	0.0	0.0	97.9	0.0	47.8	2.1	100.0	52.2
Mundare	2.7	1.6	3.3	0.0	18.4	54.8	0.0	0.0	0.0	97.3	80.0	41.9
Trochu	3.5	5.7	1.7	13.9	11.2	24.2	0.0	25.0	0.0	62.6	58.0	74.2
Sample 1 Average	6.8	3.4	4.1	6.1	17.9	43.1	33.7	11.7	0.5	53.4	66.9	52.3
Evansburg	0.0	0.0	0.0	100.0	100.0	67.6	0.0	0.0	22.2	0.0	0.0	10.2
Carbon	5.0	n.a.	0.0	0.0	n.a.	100.0	0.0	n.a.	0.0	95.0	n.a.	0.0
Glendon	n.a.	0.0	0.0	n.a.	100.0	0.0	n.a.	0.0	100.0	n.a.	0.0	0.0
Thorhild	0.0	0.0	4.9	53.7	32.8	17.0	0.0	0.0	0.0	46.3	67.2	78.1
Warburg	0.0	n.a.	0.0	100.0	n.a.	0.0	0.0	n.a.	0.0	0.0	n.a.	100.0
Wildwood	14.8	100.0	12.5	85.2	0.0	57.5	0.0	0.0	0.0	0.0	0.0	0.0
Sample 2 Average	1.7	11.5	3.0	57.2	30.6	14.6	0.0	0.0	3.7	41.1	57.9	78.7
Entwistle	0.0	7.4	2.3	100.0	92.6	27.1	0.0	0.0	70.7	0.0	0.0	0.0
All Villages* Avg.	7.3	12.8	15.7	39.0	29.1	36.0	12.4	8.8	5.2	41.2	49.2	43.2
Bassano	3.2	3.5	3.3	16.8	19.7	21.2	22.3	6.2	3.0	57.7	70.6	72.4
Coronation	100.0	0.0	0.0	0.0	100.0	16.2	0.0	0.0	0.0	0.0	0.0	83.8
Manning	3.2	18.3	3.2	2.7	2.4	3.0	0.0	0.0	1.8	94.2	79.3	92.0
Smoky Lake	12.7	10.2	9.2	16.5	37.6	39.5	0.0	0.0	0.0	70.8	52.3	51.3
Two Hills	56.5	77.0	84.4	12.0	23.0	15.6	31.5	0.0	0.0	0.0	0.0	0.0
Viking	6.4	3.9	0.2	12.6	17.8	50.9	22.9	42.9	0.0	58.1	35.4	48.9
Sample 3 Average	19.0	15.4	17.4	13.6	21.1	20.8	21.0	8.1	0.9	46.4	55.4	61.0
Evansburg/Entwistle	0.0	3.4	1.6	100.0	96.6	38.2	0.0	0.0	57.4	0.0	0.0	2.8
All Towns* Average	19.1	16.4	16.6	14.2	18.0	17.7	6.4	11.5	14.7	60.4	54.0	51.0

APPENDIX TABLE 12.7

FUNCTION REVENUE CATEGORIES: PER CAPITA DETAIL

EVENF31 TRANSPORTATION	F.31 GRANT REVENUE PER CAPITA			F.31 OWN TRANSFERS REV. PER CAPITA			F.31 SPECIAL LEVIES REV. PER CAPITA			F.31 OTHER SOURCES REV. PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	3.25	3.01	30.24	0.00	0.00	0.00	0.00	0.00	0.00	11.85	4.76	8.32
Irricana	0.00	54.51	46.38	0.00	24.80	0.00	0.00	177.67	78.41	0.00	1.43	1.01
Mannville	0.04	0.00	0.00	87.68	0.00	1.76	1.87	1.93	1.93	0.00	0.00	0.00
Mundare	0.00	21.14	73.69	0.00	0.00	0.00	77.98	91.85	56.42	2.16	1.80	4.45
Trochu	11.72	12.62	21.34	0.00	28.08	0.00	69.54	65.14	65.43	2.96	6.42	1.46
Sample 1 Average	3.43	16.23	32.43	18.97	10.64	0.36	30.11	60.63	39.37	3.82	3.10	3.06
Evansburg	7.04	5.79	8.16	0.00	0.00	2.68	0.00	0.00	1.23	0.00	0.00	0.00
Carbon	0.00	0.00	1.98	0.00	0.00	0.00	17.93	0.00	0.00	0.95	0.00	0.00
Glendon	0.00	2.00	0.00	0.00	0.00	5.61	0.00	0.00	0.00	0.00	0.00	0.00
Thorhild	49.61	20.18	8.91	0.00	0.00	0.00	42.72	41.28	41.09	0.00	0.00	2.58
Warburg	22.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56.21	0.00	0.00	0.00
Wildwood	11.44	0.00	9.24	0.00	0.00	0.00	0.00	0.00	0.00	1.99	10.72	1.32
Sample 2 Average	18.21	5.08	4.05	0.00	0.00	1.04	13.09	9.62	22.06	0.55	1.91	0.83
Entwistle	2.00	7.68	14.50	0.00	0.00	37.90	0.00	0.00	0.00	0.00	0.61	1.21
All Villages* Avg.	19.41	13.25	13.24	6.16	4.02	1.91	20.49	22.37	15.91	3.64	5.81	5.76
Bassano	63.63	58.87	57.94	84.30	18.61	8.27	218.50	211.45	197.61	12.15	10.49	9.01
Coronation	0.00	4.32	57.55	0.00	0.00	0.00	0.00	0.00	297.11	1.99	0.00	0.00
Manning	1.92	1.93	2.00	0.00	0.00	1.17	67.97	64.39	61.13	2.30	14.86	2.12
Smoky Lake	14.09	41.93	44.78	0.00	0.00	0.00	60.67	58.29	58.26	10.89	11.32	10.44
Two Hills	26.10	16.53	27.85	68.44	0.00	0.00	0.00	0.00	0.00	122.87	55.32	150.96
Viking	18.15	13.98	28.93	33.09	33.68	0.00	83.85	27.79	27.80	9.30	3.03	0.14
Sample 3 Average	19.94	22.34	36.19	30.74	8.58	1.53	67.87	58.60	106.30	27.80	16.33	30.36
Evansburg/Entwistle	5.10	6.49	10.53	0.00	0.00	15.85	0.00	0.00	0.77	0.00	0.23	0.45
All Towns* Average	8.42	14.26	13.11	3.80	9.15	10.90	35.92	42.82	37.78	11.33	13.03	12.26

APPENDIX TABLE 12.8

NET FUNCTION COST DETAIL

EVENF31E TRANSPORTATION	F.31 NET COST PER $1000 EA 1981	1982	1983	F.31 NET COST OF OPERATION AS PER CENT OF TOTAL MUNICIPAL NET COST 1981	1982	1983	F.31 NET COST PER CAPITA 1981	1982	1983
Alix	29.66	33.50	28.15	41.00	42.53	36.71	90.01	121.47	111.82
Irricana	60.92	-6.40	17.61	72.59	-23.35	29.20	258.89	-25.17	73.96
Mannville	34.73	34.29	18.18	47.50	59.96	30.66	108.42	139.32	81.86
Mundare	78.41	31.66	75.70	72.74	-17862.76	96.26	319.69	148.72	368.71
Trochu	47.56	24.49	23.12	55.85	35.10	31.31	215.14	127.48	131.57
Sample 1 Average	50.04	24.78	31.40	59.04	49.96	45.28	187.87	107.04	146.44
Evansburg	20.18	19.90	28.89	31.94	32.50	54.46	98.18	115.77	185.89
Carbon	6.47	8.67	22.00	10.71	16.51	11.11	26.91	46.11	32.85
Glendon	15.36	33.44	16.50	30.25	33.40	34.71	61.59	175.80	95.90
Thorhild	7.71	19.73	15.27	9.25	26.31	24.20	32.32	90.71	76.16
Warburg	6.59	12.83	-3.66	9.38	23.75	-6.74	28.94	61.40	-19.51
Wildwood	36.20	60.27	40.19	33.65	57.17	61.56	117.23	258.57	182.26
Sample 2 Average	12.90	25.22	15.52	17.59	33.25	24.99	51.82	122.02	70.05
Entwistle	9.43	14.10	13.78	15.44	28.35	24.38	40.47	77.14	82.68
All Villages* Avg.	23.11	25.27	21.64	36.28	40.41	36.98	90.61	120.30	110.22
Bassano	16.45	15.91	20.75	35.60	45.22	41.93	85.22	98.90	133.20
Coronation	30.69	40.62	34.63	32.85	62.16	46.52	99.11	189.83	174.01
Manning	30.57	29.74	21.12	39.48	50.80	49.38	99.30	111.10	98.28
Smoky Lake	25.35	26.73	24.55	73.36	70.10	57.14	135.42	153.13	160.38
Two Hills	42.51	51.82	12.46	38.44	47.36	15.94	137.30	194.12	54.55
Viking	14.08	34.32	28.43	21.91	30.36	34.53	54.04	140.68	144.76
Sample 3 Average	25.77	31.88	23.76	38.15	48.30	39.17	101.86	146.78	126.38
Evansburg/Entwistl	16.09	17.82	23.49	25.79	31.20	43.26	69.82	101.33	147.31
All Towns* Average	17.77	16.93	16.66	31.97	30.96	31.55	92.24	102.06	106.51

APPENDIX TABLE 12.9

SELECTED 1984 BUDGET DATA STATISTICS

EVEN84 1984 BUDGETS	F31 REV. PER CAPITA	F31 REV AS % TOT.FUN.REV.	F31 EXPEND. PER CAPITA	F31 EXP. AS% TOT.EXPEND.	F31 NET EXP. PER CAPITA	F31 NET EXP. PER $1000EA	F31 NET AS% OF TOT. NET.
ENTWHISTLE	7.48	2.04	96.79	13.37	89.32	14.61	25.01
EVANSBURG	9.74	2.49	208.14	26.46	198.40	33.77	50.11
ENT./EVANS.	8.89	2.33	166.52	21.82	157.63	26.43	41.32

APPENDIX 13

WATER SUPPLY AND DISTRIBUTION FUNCTION DATA
(FUNCTION 41)

The financial statement data sources used in the creation of these tables are the same as those detailed in Appendix 11, p. A-74.

Appendix Table 13.1 (p. A-97)
Function Total Expenditure (per capita; per $1000 E.A.; and as a percentage of total expenditure).

Appendix Table 13.2 (p. A-98)
Function Expenditure Categories: Percentage Detail.

Appendix Table 13.3 (p. A-99)
Function Expenditure Categories: Per Capita Detail (O and M expenditure per $1000 Eq. Ass.)

Appendix Table 13.4 (p. A-100)
Function Total Revenue (per capita; and as a percentage of total municipal revenue).

Appendix Table 13.5 (p. A-101)
Function Revenue Categories: Percentage Detail.

Appendix Table 13.6 (p. A-102)
Function Revenue Categories: Per Capita Detail.

Appendix Table 13.7 (p. A-103)
Net Function Cost Detail.

Appendix Table 13.8 (p. A-104)
Selected 1984 Budget Data Statistics.

APPENDIX TABLE 13.1

FUNCTION TOTAL EXPENDITURE

EVENF41E WATER	F.41 EXPEND. AS PER CENT OF TOTAL MUNICIPAL EXPENDITURE			F.41 TOTAL EXPENDITURE PER CAPITA			F.41 TOTAL EXPENDITURE PER $1000 EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	6.1	4.4	9.0	27.50	22.24	48.12	9.06	6.13	12.11
Irricana	14.6	9.4	17.3	173.41	55.47	106.05	40.80	14.10	25.24
Mannville	29.6	32.6	21.4	165.16	166.29	93.34	52.91	40.92	20.72
Mundare	19.4	30.6	15.1	181.87	754.17	140.71	44.61	160.55	26.89
Trochu	10.9	13.7	21.9	92.84	115.23	191.83	20.52	22.13	33.70
Sample 1 Average	15.9	21.9	17.3	120.82	204.63	116.26	32.18	47.37	24.93
Evansburg	9.8	12.1	13.8	46.31	79.15	117.75	10.60	13.61	18.30
Carbon	18.1	13.1	13.2	106.11	79.76	76.63	25.49	14.99	51.32
Glendon	24.0	10.9	20.1	76.18	116.47	95.68	19.01	22.15	16.46
Thorhild	26.9	22.5	17.5	172.08	148.09	137.33	41.07	32.21	27.53
Warburg	14.3	14.5	15.1	90.02	59.60	65.80	20.51	12.45	12.35
Wildwood	2.4	21.7	9.4	11.53	140.43	92.01	3.56	32.73	20.29
Sample 2 Average	17.7	16.3	14.6	94.58	108.87	94.50	23.55	22.50	20.94
Entwistle	13.0	14.7	23.7	65.36	86.63	381.71	15.22	15.84	63.64
-									
All Villages* Avg.	17.4	18.7	17.8	104.58	125.50	119.00	26.68	26.36	23.36
-									
Bassano	43.7	17.7	21.1	627.37	134.53	176.79	121.12	21.64	27.53
Coronation	9.7	22.5	16.1	51.88	142.04	165.90	16.07	30.39	33.01
Manning	23.0	23.3	21.5	145.57	162.47	141.89	44.82	43.49	30.49
Smoky Lake	7.6	7.0	4.3	36.28	34.07	27.26	6.79	5.95	4.17
Two Hills	9.5	16.6	12.7	115.37	173.03	126.80	35.72	46.19	28.97
Viking	18.5	18.2	40.4	140.23	143.30	305.84	36.52	34.96	60.06
Sample 3 Average	21.4	18.0	19.2	179.72	133.16	158.19	45.46	28.53	29.75
Evansburg/Entwistle	11.0	13.0	19.1	53.64	81.95	216.42	12.36	14.41	34.51
-									
All Towns* Average	11.8	12.6	13.1	85.30	99.30	113.70	16.43	16.48	17.46

APPENDIX TABLE 13.2

FUNCTION EXPENDITURE CATEGORIES: PERCENTAGE DETAIL

EVENF412 WATER	PER CENT OF F.41 EXPEND. AS DEBT CHARGES			PER CENT OF F.41 EXPEND. AS OP. & MAINT.			PER CENT OF F.41 EXPEND. AS INT. TRANSFERS			PER CENT OF F.41 EXPEND. AS OTHER		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	9.9	12.8	5.9	66.4	87.2	89.1	23.7	0.0	5.0	0.0	0.0	0.0
Irricana	0.0	21.3	9.6	38.5	63.4	43.8	61.5	15.3	46.7	0.0	0.0	0.0
Mannville	33.2	73.9	50.4	26.1	26.1	35.8	40.7	0.0	13.2	0.0	0.0	0.6
Mundare	69.1	7.8	42.8	30.9	18.6	57.2	0.0	73.6	0.0	0.0	0.0	0.0
Trochu	47.2	36.8	20.9	50.6	63.2	34.8	2.2	0.0	44.2	0.0	0.0	0.1
Sample 1 Average	37.1	23.6	26.9	36.4	29.4	45.9	26.5	47.1	27.0	0.0	0.0	0.1
Evansburg	34.9	14.5	67.6	65.1	56.9	32.4	0.0	0.0	0.0	0.0	28.6	0.0
Carbon	58.4	80.5	83.1	41.6	19.5	15.8	0.0	0.0	1.1	0.0	0.0	0.0
Glendon	24.7	36.5	38.8	74.2	62.5	59.2	0.0	0.0	0.0	1.1	1.0	2.1
Thorhild	37.6	42.3	45.6	62.4	57.7	53.5	0.0	0.0	1.0	0.0	4.0	0.0
Warburg	57.1	80.9	71.8	42.9	19.1	28.2	0.0	0.0	0.0	0.0	0.0	0.0
Wildwood	33.9	88.4	89.1	66.1	9.7	10.9	0.0	2.0	0.0	0.0	0.0	0.0
Sample 2 Average	43.9	61.4	61.6	55.9	37.9	37.6	0.0	0.4	0.5	0.2	0.2	0.4
Entwistle	67.0	53.9	17.5	33.0	39.1	13.5	0.0	7.0	68.9	0.0	0.0	0.1
All Villages* Avg.	40.0	48.4	44.3	41.9	39.8	42.3	17.9	11.2	13.2	0.2	0.7	0.2
Bassano	70.1	44.7	34.0	7.3	39.5	51.0	22.5	15.3	15.0	0.1	0.5	0.0
Coronation	0.0	78.9	67.6	55.4	18.8	19.4	44.6	0.2	11.4	0.0	2.1	1.6
Manning	47.0	40.6	46.4	53.0	53.4	53.6	0.0	6.0	0.0	0.0	0.0	0.0
Smoky Lake	41.5	42.5	53.1	55.3	49.3	45.5	3.0	7.3	1.3	0.3	0.9	0.0
Two Hills	46.6	59.3	80.9	28.5	17.7	19.1	25.0	23.0	0.0	0.0	0.0	0.0
Viking	61.9	60.0	51.3	33.4	39.3	35.3	0.0	0.7	13.2	4.8	0.0	0.2
Sample 3 Average	58.6	56.1	54.6	23.2	33.9	36.0	17.5	9.5	9.0	0.7	0.5	0.4
Evansburg/Entwistle	49.9	30.1	34.6	50.1	49.9	19.9	0.0	2.8	45.4	0.0	17.3	0.1
All Towns* Average	31.2	35.3	38.2	51.6	53.4	47.5	16.5	10.7	12.4	0.6	0.6	1.9

APPENDIX TABLE 13.3

FUNCTION EXPENDITURE CATEGORIES: PER CAPITA DETAIL

EVENF41E WATER	F.41 DEBT EXPENDITURE PER CAPITA			F.41 OP. & MAIN. EXPEND. PER CAPITA			F.41 INT TRANS. EXPEND. PER CAPITA			F.41 OTHER EXPENDITURE PER CAPITA			F.41 OP. & MAIN. EXPEND. PER $1000EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	2.73	2.85	2.85	18.24	19.39	42.88	6.53	0.00	2.39	0.00	0.00	0.00	6.01	5.35	10.80
Irricana	0.00	11.81	10.13	66.84	35.18	46.42	106.57	8.49	49.49	0.00	0.00	0.00	15.73	8.94	11.05
Mannville	54.77	122.89	47.02	43.09	43.40	33.46	67.30	0.00	12.31	0.00	0.00	0.56	13.80	10.68	7.43
Mundare	125.62	58.91	60.29	56.25	140.02	80.42	0.00	555.24	0.00	0.00	0.00	0.00	13.80	29.81	16.51
Trochu	43.84	42.35	40.06	46.99	72.88	66.84	2.01	0.00	84.73	0.00	0.00	0.20	10.39	14.00	11.74
Sample 1 Average	44.82	48.20	31.27	43.98	69.11	53.38	32.01	96.32	31.44	0.00	0.00	0.16	11.72	13.91	11.45
Evansburg	16.16	11.48	79.60	30.15	45.05	38.15	0.00	0.00	0.00	0.00	22.63	0.00	6.90	7.74	5.93
Carbon	61.94	64.24	63.65	44.17	15.52	12.13	0.00	0.00	0.85	0.00	0.00	0.00	10.61	2.92	8.12
Glendon	18.84	42.45	37.08	56.49	72.81	56.62	0.00	0.00	0.00	0.85	1.21	1.98	14.09	13.85	9.74
Thorhild	64.77	62.60	62.60	107.31	85.49	73.42	0.00	0.00	1.32	0.00	0.00	0.00	25.61	18.59	14.72
Warburg	51.44	45.20	47.24	38.58	11.39	18.56	0.00	0.00	0.00	0.00	0.00	0.00	8.79	2.38	3.48
Wildwood	3.91	124.09	81.97	7.62	13.60	10.04	0.00	2.75	0.00	0.00	0.00	0.00	2.35	3.17	2.21
Sample 2 Average	41.51	66.85	58.16	52.91	41.31	35.51	0.00	0.49	0.46	0.16	0.23	0.37	13.17	6.54	7.87
Entwistle	43.78	46.68	66.74	21.59	33.86	51.53	0.00	6.09	262.93	0.00	0.00	0.50	5.03	6.19	8.59
All Villages* Avg.	41.80	60.71	52.71	43.66	49.92	50.29	18.73	14.02	15.71	0.17	0.85	0.23	11.19	10.49	9.87
Bassano	439.76	60.11	60.11	45.98	53.15	90.24	141.21	20.54	26.44	0.42	0.74	0.00	8.88	8.55	14.05
Coronation	0.00	112.11	112.11	28.75	26.74	32.17	23.13	0.25	18.89	0.00	2.95	2.73	8.91	5.72	6.40
Manning	68.44	65.95	65.80	77.13	86.82	76.09	0.00	9.65	0.00	0.00	0.00	0.00	23.75	23.24	16.35
Smoky Lake	15.05	14.48	14.48	20.05	16.81	12.42	1.07	2.47	0.36	0.11	0.31	0.00	3.75	2.93	1.90
Two Hills	53.71	102.58	102.58	32.86	30.62	24.22	28.80	39.83	0.00	0.00	0.00	0.00	10.18	8.17	5.53
Viking	86.76	85.99	156.86	46.78	56.36	107.90	0.00	0.95	40.39	6.69	0.00	0.69	12.18	13.75	21.19
Sample 3 Average	105.35	74.67	86.40	41.73	45.20	57.00	31.45	12.63	14.22	1.19	0.67	0.56	10.56	9.59	10.72
Evansburg/Entwistle	26.79	24.63	74.79	26.85	40.87	43.15	0.00	2.28	96.25	0.00	14.17	0.19	6.19	7.19	6.88
All Towns* Average	26.62	35.03	43.41	44.03	53.06	54.03	14.12	10.62	14.13	0.54	0.59	2.13	8.48	8.80	8.30

APPENDIX TABLE 13.4

FUNCTION TOTAL REVENUE

EVENF41 WATER	F.41 REVENUE AS A PER CENT OF TOTAL MUNICIPAL REVENUE			F.41 REVENUE IN DOLLARS PER CAPITA		
	1981	1982	1983	1981	1982	1983
Alix	8.0	7.6	9.5	40.90	39.80	50.15
Irricana	9.4	8.1	7.1	110.30	52.24	49.27
Mannville	26.8	18.1	21.8	150.02	90.87	96.45
Mundare	17.7	28.6	22.6	163.81	794.51	205.76
Trochu	8.0	8.1	9.4	68.56	68.35	78.91
Sample 1 Average	13.3	18.8	13.6	102.76	188.20	92.11
Evansburg	12.3	13.6	10.4	59.52	89.61	89.01
Carbon	23.3	12.3	12.9	134.19	76.68	75.82
Glendon	10.2	6.5	11.3	61.86	66.83	64.65
Thorhild	18.2	18.0	14.9	111.84	121.95	121.22
Warburg	9.4	10.6	7.5	69.61	63.84	39.64
Wildwood	7.5	17.1	11.1	33.43	108.57	119.86
Sample 2 Average	13.8	13.0	11.8	83.59	88.25	84.14
Entwistle	17.7	17.7	22.5	91.09	104.82	361.30
All Villages* Avg.	15.3	15.2	14.4	96.94	105.41	99.64
Bassano	35.8	13.1	12.3	543.07	108.32	100.91
Coronation	9.6	23.7	12.3	52.06	151.26	124.43
Manning	19.4	23.2	23.8	122.10	165.94	170.43
Smoky Lake	9.6	10.0	10.0	55.92	55.57	62.05
Two Hills	10.1	9.9	11.7	113.86	92.31	109.65
Viking	11.8	13.5	17.4	89.63	106.07	134.00
Sample 3 Average	18.4	15.3	14.4	157.22	114.40	117.64
Evansburg/Entwistle	14.5	15.0	16.8	71.66	95.29	190.79
All Towns* Average	11.5	12.5	12.2	87.03	100.49	108.92

APPENDIX TABLE 13.5

FUNCTION REVENUE CATEGORIES: PERCENTAGE DETAIL

EVENF41 WATER	PER CENT OF F.41 REVENUE FROM OTHER OWN SOURCES 1981	1982	1983	PER CENT OF F.41 REVENUE FROM GRANTS 1981	1982	1983	PER CENT OF F.41 REVENUE FROM OWN TRANSFERS 1981	1982	1983	PER CENT OF F.41 REVENUE FROM SPECIAL LEVIES 1981	1982	1983
Alix	95.0	95.0	94.2	0.0	0.0	1.4	0.0	0.0	0.0	5.0	5.0	4.5
Irricana	27.7	58.5	77.1	0.0	18.9	2.4	0.0	0.0	0.0	72.3	22.6	20.6
Mannville	38.5	69.9	73.5	7.0	10.7	8.2	42.9	0.0	0.0	11.6	19.4	18.3
Mundare	65.4	15.0	70.1	0.0	38.2	6.9	0.0	35.0	0.0	34.6	11.7	23.0
Trochu	88.5	89.0	90.3	11.5	11.0	9.4	0.0	0.0	0.3	0.0	0.0	0.0
Sample 1 Average	57.3	32.6	78.3	3.9	30.4	6.5	13.6	25.3	.0	25.2	11.7	15.1
Evansburg	88.6	93.7	67.4	1.7	1.1	23.6	0.0	0.0	4.2	9.7	5.1	4.8
Carbon	92.7	100.0	100.0	7.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Glendon	51.0	61.2	63.1	0.0	0.0	0.0	0.0	0.0	5.2	49.0	38.8	31.7
Thorhild	85.8	87.5	87.5	14.2	12.5	12.5	0.0	0.0	0.0	0.0	0.0	0.0
Warburg	23.2	25.1	83.4	0.0	0.0	16.6	0.0	0.0	0.0	76.8	74.9	0.0
Wildwood	94.5	55.3	73.0	0.0	43.1	25.4	0.0	0.0	0.0	5.5	1.5	1.6
Sample 2 Average	72.7	68.6	81.8	6.5	13.5	12.5	0.0	0.0	0.7	20.8	17.9	4.9
Entwistle	43.9	45.5	14.4	8.0	10.0	4.5	0.0	0.0	76.7	48.1	44.5	4.3
All Villages* Avg.	57.5	58.9	70.1	7.0	7.7	13.9	16.2	18.4	5.2	19.3	14.9	10.4
Bassano	14.3	79.8	85.9	5.4	7.7	8.2	80.3	12.5	5.9	0.0	0.0	0.0
Coronation	95.6	47.2	57.9	0.0	24.9	34.2	4.4	10.3	7.9	0.0	17.6	0.0
Manning	91.9	94.8	95.1	0.0	0.0	0.0	0.0	0.0	0.0	8.1	5.2	4.9
Smoky Lake	92.4	92.8	93.6	0.6	0.4	0.4	0.0	0.0	0.0	7.0	6.8	6.0
Two Hills	42.6	49.0	58.6	15.1	23.4	19.0	25.3	0.0	0.0	17.0	27.5	22.4
Viking	63.4	70.1	61.2	24.7	20.6	31.4	0.0	0.0	0.0	11.8	9.3	7.3
Sample 3 Average	41.7	71.3	74.6	7.2	13.3	16.4	46.4	4.2	2.2	4.7	11.1	6.8
Evansburg/Entwistle	66.7	73.9	29.9	4.8	4.8	10.1	0.0	0.0	55.5	28.5	21.3	4.5
All Towns* Average	70.8	70.0	73.8	5.7	7.3	8.7	13.8	10.0	12.0	9.7	12.7	5.5

APPENDIX TABLE 13.6

FUNCTION REVENUE CATEGORIES: PER CAPITA DETAIL

EVENF41 WATER	F.41 GRANT REVENUE PER CAPITA			F.41 OWN TRANSFERS REV. PER CAPITA			F.41 SPECIAL LEVIES REV. PER CAPITA			F.41 OTHER SOURCES REV. PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	0.00	0.00	0.68	0.00	0.00	0.00	2.03	2.00	2.24	38.87	37.80	47.23
Irricana	0.00	9.87	1.16	0.00	0.00	0.00	79.74	11.81	10.13	30.56	30.56	37.98
Mannville	10.44	9.69	7.90	64.41	0.00	0.00	17.40	17.67	17.67	57.77	63.52	70.88
Mundare	0.00	303.51	14.12	0.00	278.43	0.00	56.71	93.35	47.41	107.10	119.21	144.23
Trochu	7.89	7.53	7.43	0.00	0.00	0.20	0.00	0.00	0.00	60.67	60.82	71.28
Sample 1 Average	4.05	57.29	6.03	13.94	47.60	0.05	25.91	22.04	13.95	58.86	61.26	72.09
Evansburg	1.02	1.03	21.00	0.00	0.00	3.77	5.78	4.61	4.27	52.71	83.97	59.97
Carbon	9.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124.44	76.68	75.82
Glendon	0.00	0.00	0.00	0.00	0.00	3.35	30.33	25.92	20.48	31.53	40.91	40.82
Thorhild	15.92	15.30	15.20	0.00	0.00	0.00	0.00	0.00	0.00	95.93	106.66	106.02
Warburg	0.00	0.00	6.59	0.00	0.00	0.00	53.45	47.82	0.00	16.15	16.02	33.05
Wildwood	0.00	46.97	30.47	0.00	0.00	0.00	1.96	1.67	1.94	33.47	60.23	87.45
Sample 2 Average	5.45	11.92	10.55	0.00	0.00	0.62	17.35	15.81	4.14	60.78	60.52	68.83
Entwistle	7.29	10.43	16.34	0.00	0.00	277.08	43.78	46.68	15.68	40.02	47.71	52.21
All Villages* Avg.	6.79	8.16	13.80	15.72	19.40	5.21	18.69	15.71	10.41	55.75	62.14	69.88
Bassano	29.07	8.37	8.25	436.13	13.49	5.99	0.00	0.00	0.00	77.87	86.46	86.67
Coronation	0.00	37.65	42.61	2.30	15.60	9.79	0.00	26.58	0.00	49.76	71.43	72.04
Manning	0.00	0.00	0.00	0.00	0.00	0.00	9.87	8.72	8.40	112.22	169.22	162.03
Smoky Lake	0.36	0.23	0.22	0.00	0.00	0.00	3.91	3.76	3.73	51.65	51.59	58.10
Two Hills	17.20	21.63	20.79	28.80	0.00	0.00	19.39	25.42	24.56	48.47	45.25	64.30
Viking	22.16	21.84	42.13	0.00	0.00	0.00	16.61	9.91	5.85	56.85	74.32	82.03
Sample 3 Average	11.28	15.26	19.29	72.96	4.82	2.63	7.43	12.75	8.01	65.55	81.58	87.71
Evansburg/Entwistle	3.43	4.54	19.26	0.00	0.00	105.94	20.40	20.33	8.53	47.83	70.42	57.07
All Towns* Average	5.00	7.32	9.42	11.98	10.05	13.12	8.43	12.74	5.96	61.62	70.38	80.42

APPENDIX TABLE 13.7

NET FUNCTION COST DETAIL

EVENF41E WATER	F.41 NET COST PER $1000 EA			F.41 NET COST PER CAPITA			F.41 NET COST OF OPERATION AS PER CENT OF TOTAL MUNICIPAL NET COST		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	-4.42	-4.84	-9.51	-13.41	-17.56	-2.03	-6.1	-6.1	-0.7
Irricana	14.85	0.82	13.52	63.10	3.23	56.78	17.7	3.0	22.4
Mannville	4.85	18.56	-0.69	15.14	75.42	-3.11	6.6	32.5	-1.2
Mundare	4.43	-8.59	-13.36	18.07	-40.34	-65.05	4.1	4845.1	-17.0
Trochu	5.37	9.01	19.84	24.29	46.88	112.92	6.3	12.9	26.9
Sample 1 Average	4.81	3.80	5.18	18.06	16.43	24.15	5.7	7.7	7.5
Evansburg	-3.02	-1.80	4.47	-13.21	-10.45	28.73	-4.8	-2.9	8.4
Carbon	-6.74	0.58	0.54	-28.08	3.08	0.80	-11.2	1.1	0.3
Glendon	3.57	9.44	5.34	14.32	49.64	31.03	7.0	9.4	11.2
Thorhild	14.39	5.68	3.23	60.24	26.14	16.11	17.2	7.6	5.1
Warburg	4.65	-0.89	4.91	20.41	-4.25	26.16	6.6	-1.6	11.7
Kildwood	-7.38	7.36	-6.14	-23.90	31.56	-27.85	-6.9	7.0	-9.4
Sample 2 Average	2.74	4.26	2.39	10.99	20.62	10.36	3.7	5.6	3.7
Entwistle	-5.99	-3.33	3.40	-25.72	-18.19	20.41	-9.8	-6.7	6.0
All Villages* Avg.	1.95	4.22	3.80	7.63	20.09	19.36	3.1	6.7	6.5
Bassano	16.28	4.22	11.82	84.31	26.21	75.88	35.2	12.0	23.9
Coronation	-0.05	-1.97	8.25	-0.18	-9.21	41.47	-0.1	-3.0	11.1
Manning	7.23	-1.73	-6.13	23.48	-6.48	-28.54	9.3	-3.9	-14.3
Smoky Lake	-3.68	-3.75	-5.32	-19.64	-21.50	-34.79	-10.6	-9.8	-12.4
Two Hills	0.47	21.55	3.92	1.51	80.72	17.15	0.4	19.7	5.0
Viking	13.18	9.09	33.75	50.60	37.24	171.83	20.5	8.0	41.0
Sample 3 Average	5.69	4.02	7.63	22.50	18.76	46.55	8.4	6.1	12.6
Evansburg/Entwistle	-4.15	-2.35	4.09	-18.02	-13.35	25.62	-6.7	-4.1	3.5
All Towns* Average	-0.33	-0.20	0.73	-1.73	-1.19	4.78	-0.6	-0.4	1.4

APPENDIX TABLE 13.8

SELECTED 1984 BUDGET DATA STATISTICS

EVEN84 1984 BUDGETS	F41 REV. PER CAPITA	F41 REV.AS% TOT.FUN.REV.	F41 EXPEND. PER CAPITA	F41 EXP. AS% TOT.EXPEND.	F41 NET EXP. PER CAPITA	F41 NET EXP. PER $1000EA	F41 NET AS% OF TOT. NET.
ENTWHISTLE	106.44	29.03	119.52	16.51	13.08	2.14	3.66
EVANSBURG	87.55	22.42	183.15	23.29	95.59	16.27	24.14
ENT./EVANS.	94.61	24.79	159.36	20.89	64.75	10.86	16.98

APPENDIX 14

SANITARY SEWAGE SERVICE AND TREATMENT FUNCTION DATA (FUNCTION 42)

For detailed financial statement data sources see Appendix 11, p. A-74.

Appendix Table 14.1 (p. A-106)
Function Total Expenditure (per capita; per $1000 Eq. Ass.; and as a percentage of total municipal expenditure).

Appendix Table 14.2 (p. A-107)
Function Expenditure Categories: Percentage Detail.

Appendix Table 14.3 (p. A-108)
Function Expenditure Categories: Per Capita Detail.

Appendix Table 14.4 (p. A-109)
Function Total Revenue (per capita; and as a percentage of total municipal revenue).

Appendix Table 14.5 (p. A-110)
Function Revenue Categories: Percentage Detail.

Appendix Table 14.6 (p. A-111)
Function Revenue Categories: Per Capita Detail.

Appendix Table 14.7 (p. A-112)
Function Net Cost Detail.

Appendix Table 14.8 (p. A-113)
Selected 1984 Budget Data Statistics.

APPENDIX TABLE 14.1

FUNCTION TOTAL EXPENDITURE

EVENF42E SANITARY SEWAGE	F.42 EXPEND. AS PER CENT OF TOTAL MUNICIPAL EXPENDITURE			F.42 TOTAL EXPENDITURE PER CAPITA			F.42 TOTAL EXPENDITURE PER $1000 EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	11.7	11.5	11.4	52.83	57.76	61.31	17.41	15.93	15.43
Irricana	1.9	6.9	4.8	23.05	40.36	29.77	5.42	10.26	7.09
Mannville	2.6	2.9	2.5	14.68	14.76	10.82	4.70	3.63	2.40
Mundare	4.5	49.2	3.9	42.26	1214.22	36.74	10.37	258.48	7.54
Trochu	2.6	2.9	3.5	22.10	24.37	30.60	4.89	4.68	5.38
Sample 1 Average	4.1	28.3	5.1	31.38	235.82	34.08	8.36	54.59	7.31
Evansburg	18.0	20.7	14.4	85.44	135.35	122.91	19.56	23.26	19.10
Carbon	1.1	1.8	1.0	6.15	11.01	5.79	1.48	2.07	3.86
Glendon	8.8	49.4	16.0	27.99	527.42	76.36	6.98	100.32	13.14
Thorhild	4.8	7.3	30.3	30.89	47.87	237.83	7.37	10.41	47.68
Warburg	6.2	9.7	8.9	.39.37	39.81	38.74	8.97	8.32	7.27
Wildwood	4.1	3.7	2.5	19.28	23.76	24.84	5.95	5.54	5.48
Sample 2 Average	4.7	18.7	12.8	25.32	125.06	83.08	6.30	25.85	18.41
Entwistle	11.3	13.6	10.7	57.02	80.26	171.50	13.28	14.67	28.59
All Villages* Avg.	8.9	9.5	8.9	53.43	63.76	59.62	13.63	13.39	11.70
Bassano	1.8	0.6	0.6	25.91	4.45	4.37	5.00	0.72	0.76
Coronation	6.4	4.7	4.8	34.23	29.78	49.30	10.60	6.37	9.81
Manning	4.1	4.5	7.2	25.65	31.08	47.86	7.90	8.32	10.28
Smoky Lake	3.4	2.9	6.1	16.17	14.18	39.02	3.03	2.48	5.97
Two Hills	8.0	9.8	10.0	97.27	102.37	99.48	30.12	27.33	22.73
Viking	3.6	4.8	5.0	27.19	37.73	37.69	7.08	9.21	7.40
Sample 3 Average	4.6	5.1	5.7	38.94	37.75	47.32	9.85	8.09	8.90
Evansburg/Entwistle	15.3	18.2	12.4	74.51	114.75	141.07	17.17	20.18	22.49
All Towns* Average	5.5	6.0	6.1	39.67	46.99	52.84	7.64	7.80	8.11

APPENDIX TABLE 14.2

FUNCTION EXPENDITURE CATEGORIES PERCENTAGE DETAIL

EVENF42E SANITARY SEWAGE	PER CENT OF F.42 EXPEND. AS DEBT CHARGES			PER CENT OF F.42 EXPEND. AS OP. & MAINT.			PER CENT OF F.42 EXPEND. AS INT. TRANSFERS			PER CENT OF F.42 EXPEND. AS OTHER		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	59.1	56.5	53.2	34.8	43.5	46.8	6.1	0.0	0.0	0.0	0.0	0.0
Irricana	97.0	48.4	56.4	3.0	51.6	43.6	0.0	0.0	0.0	0.0	0.0	0.0
Mannville	62.9	64.4	84.2	17.4	35.6	15.8	19.7	0.0	0.0	0.0	0.0	0.0
Mundare	54.2	75.1	48.8	45.8	2.0	51.2	0.0	22.9	0.0	0.0	0.0	0.0
Trochu	0.0	0.0	0.0	100.0	100.0	93.3	0.0	0.0	6.7	0.0	0.0	0.0
Sample 1 Average	52.9	71.3	44.1	42.7	8.5	54.5	4.4	20.2	1.4	0.0	0.0	0.0
Evansburg	63.7	84.6	82.6	36.3	15.4	14.0	0.0	0.0	3.4	0.0	0.0	0.0
Carbon	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0
Glendon	45.1	80.3	80.2	54.9	3.9	19.8	0.0	15.7	0.0	0.0	0.0	0.0
Thorhild	65.3	40.7	8.2	34.7	59.3	9.1	0.0	0.0	8.4	0.0	0.0	74.3
Warburg	80.3	88.4	89.0	19.7	11.6	11.0	0.0	0.0	0.0	0.0	0.0	0.0
Wildwood	12.3	10.3	9.5	87.7	89.7	90.5	0.0	0.0	0.0	0.0	0.0	0.0
Sample 2 Average	55.6	73.7	28.9	44.4	13.8	16.7	0.0	12.4	5.5	0.0	0.0	48.9
Entwistle	72.5	54.9	69.6	27.5	24.8	30.2	0.0	20.3	0.0	0.0	0.0	0.2
All Villages* Avg.	54.4	55.5	55.3	33.4	32.3	33.2	12.1	12.0	9.9	0.2	0.2	1.6
Bassano	12.8	71.1	64.9	24.3	28.9	35.1	63.0	0.0	0.0	0.0	0.0	0.0
Coronation	0.0	4.4	2.7	89.1	90.2	46.1	10.9	0.4	48.5	0.0	5.0	2.8
Manning	37.7	30.0	19.8	62.3	70.0	71.9	0.0	0.0	8.3	0.0	0.0	0.0
Smoky Lake	86.5	94.9	100.0	6.0	5.1	0.0	7.5	0.0	0.0	0.0	0.0	0.0
Two Hills	42.8	85.6	88.1	14.6	14.4	11.9	42.6	0.0	0.0	0.0	0.0	0.0
Viking	36.2	54.8	25.9	63.8	45.2	73.5	0.0	0.0	0.0	0.0	0.0	0.6
Sample 3 Average	34.1	62.2	54.2	38.1	37.1	35.2	27.8	0.1	10.0	0.0	0.7	0.6
Evansburg/Entwistle	66.3	76.8	76.7	33.7	17.9	21.4	0.0	5.3	1.9	0.0	0.0	0.1
All Towns* Average	43.8	48.9	51.3	41.0	38.9	37.8	14.6	11.7	10.4	0.5	0.5	0.5

APPENDIX TABLE 14.3

FUNCTION EXPENDITURE CATEGORIES: PER CAPITA DETAIL

EVENF42E SANITARY SEWAGE	F.42 DEBT EXPENDITURE PER CAPITA			F.42 OP. & MAIN. EXPEND. PER CAPITA			F.42 INT TRANS. EXPEND. PER CAPITA			F.42 OTHER EXPENDITURE PER CAPITA			F.42 OP. & MAIN. EXPEND. PER $1000EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	31.24	32.62	32.62	18.38	25.14	28.68	3.21	0.00	0.00	0.00	0.00	0.00	6.06	6.93	7.22
Irricana	22.35	19.55	16.78	0.70	20.80	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.16	5.29	3.09
Mannville	9.23	9.51	9.11	2.56	5.25	1.71	2.89	0.00	0.00	0.00	0.00	0.00	0.82	1.29	0.38
Mundare	22.89	911.78	17.94	19.37	24.51	18.80	0.00	278.43	0.00	0.00	0.00	0.00	4.75	5.22	3.86
Trochu	0.00	0.00	0.00	22.10	24.37	28.56	0.00	0.00	2.05	0.00	0.00	0.00	4.89	4.68	5.02
Sample 1 Average	16.59	168.24	15.03	13.41	19.98	18.59	1.37	47.60	0.46	0.00	0.00	0.00	3.57	4.63	3.99
Evansburg	54.44	114.49	101.48	30.99	20.85	17.24	0.00	0.00	4.19	0.00	0.00	0.00	7.09	3.58	2.68
Carbon	0.00	0.00	0.00	6.15	11.01	5.79	0.00	0.00	0.00	0.00	0.00	0.00	1.48	2.07	3.88
Glendon	12.62	423.62	61.22	15.38	20.75	15.15	0.00	83.05	0.00	0.00	0.00	0.00	3.84	3.95	2.61
Thorhild	20.17	19.49	19.52	10.72	28.38	21.64	0.00	0.00	19.99	0.00	0.00	176.68	2.56	6.17	4.34
Warburg	31.64	35.19	34.49	7.74	4.62	4.24	0.00	0.00	0.00	0.00	0.00	0.00	1.76	0.97	0.80
Wildwood	2.38	2.45	2.35	16.90	21.31	22.48	0.00	0.00	0.00	0.00	0.00	0.00	5.22	4.97	4.96
Sample 2 Average	14.07	92.21	23.97	11.25	17.29	13.87	0.00	15.56	4.60	0.00	0.00	40.63	2.80	3.57	3.07
Entwistle	41.32	44.05	119.44	15.71	19.87	51.73	0.00	16.33	0.00	0.00	0.00	0.34	3.66	3.63	8.62
All Villages* Avg.	29.08	35.39	32.96	17.82	20.60	19.80	6.44	7.67	5.92	0.09	0.11	0.95	4.55	4.33	3.89
Bassano	3.31	3.16	3.16	6.29	1.29	1.71	16.31	0.00	0.00	0.00	0.00	0.00	1.21	0.21	0.27
Coronation	0.00	1.31	1.31	30.49	26.87	22.73	3.74	0.12	23.90	0.00	1.47	1.36	9.44	5.75	4.52
Manning	9.68	9.32	9.47	15.98	21.76	34.40	0.00	0.00	3.98	0.00	0.00	0.00	4.92	5.82	7.39
Smoky Lake	13.99	13.46	39.02	0.98	0.72	0.00	1.21	0.00	0.00	0.00	0.00	0.00	0.18	0.13	0.00
Two Hills	41.63	87.67	87.67	14.17	14.70	11.81	41.47	0.00	0.00	0.00	0.00	0.00	4.39	3.92	2.70
Viking	9.85	20.69	9.76	17.34	17.04	27.71	0.00	0.00	0.00	0.00	0.00	0.22	4.52	4.16	5.44
Sample 3 Average	13.28	23.46	25.67	14.83	14.01	16.66	10.82	0.02	4.73	0.00	0.25	0.27	3.75	3.00	3.13
Evansburg/Entwistle	49.39	88.16	108.19	25.11	20.49	30.13	0.00	6.10	2.62	0.00	0.00	0.13	5.79	3.60	4.80
All Towns* Average	17.40	22.98	27.08	16.28	18.28	19.97	5.79	5.49	5.52	0.21	0.24	0.27	3.14	3.03	3.07

APPENDIX TABLE 14.4

FUNCTION TOTAL REVENUE

EVENF42 SANITARY SEWAGE	F.42 REVENUE AS A PER CENT OF TOTAL MUNICIPAL REVENUE			F.42 REVENUE IN DOLLARS PER CAPITA		
	1981	1982	1983	1981	1982	1983
Alix	5.6	6.1	8.2	28.59	32.05	43.28
Irricana	1.6	6.2	5.5	18.62	40.41	37.96
Mannville	4.1	5.0	6.6	22.75	25.32	29.37
Mundare	7.1	48.1	7.4	66.21	1334.51	66.89
Trochu	6.4	6.4	7.0	55.29	54.36	58.64
Sample 1 Average	5.0	26.0	6.9	38.65	259.89	46.93
Evansburg	12.2	13.0	8.0	58.69	85.54	68.33
Carbon	0.0	4.9	5.3	0.00	30.61	31.27
Glendon	7.1	37.5	9.5	43.24	388.57	54.08
Thorhild	6.8	6.0	27.7	42.03	40.88	225.61
Warburg	6.0	7.8	7.2	44.68	36.80	38.07
Wildwood	7.6	6.2	3.4	36.16	39.77	36.88
Sample 2 Average	5.6	15.1	11.6	33.82	103.09	82.74
Entwistle	13.5	15.3	5.5	69.72	90.48	89.16
All Villages* Avg.	7.8	7.5	7.5	49.63	52.22	52.23
Bassano	3.3	4.4	4.5	50.58	35.91	37.30
Coronation	4.7	5.9	4.7	25.29	37.53	47.26
Manning	6.3	5.4	5.5	39.71	39.20	39.10
Smoky Lake	5.4	5.5	6.3	31.42	30.81	39.11
Two Hills	9.5	17.5	5.7	107.49	162.92	53.46
Viking	5.2	4.3	5.4	39.45	34.06	41.63
Sample 3 Average	5.8	7.8	5.3	49.53	58.27	43.21
Evansburg/Entwistle	12.7	13.8	6.7	62.93	87.38	76.12
All Towns* Average	5.3	5.7	5.6	40.25	45.74	50.01

APPENDIX TABLE 14.5

FUNCTION REVENUE CATEGORIES: PERCENTAGE DETAIL

EVENF42 SANITARY SEWAGE	PER CENT OF F.42 REVENUE FROM OTHER OWN SOURCES			PER CENT OF F.42 REVENUE FROM GRANTS			PER CENT OF F.42 REVENUE FROM OWN TRANSFERS			PER CENT OF F.42 REVENUE FROM SPECIAL LEVIES		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	92.1	93.0	87.1	0.0	0.0	7.1	0.0	0.0	0.0	7.9	7.0	5.8
Irricana	100.0	45.9	50.7	0.0	5.7	5.1	0.0	0.0	0.0	0.0	48.4	44.2
Mannville	61.7	65.6	70.5	3.6	3.2	2.7	0.0	0.0	0.0	34.7	31.1	26.8
Mundare	74.1	4.0	83.0	0.0	35.4	4.9	0.0	59.3	0.0	25.9	1.3	12.0
Trochu	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sample 1 Average	85.9	13.4	82.2	0.5	31.3	3.7	0.0	52.1	0.0	13.7	3.2	14.1
Evansburg	44.1	34.7	44.3	15.7	40.1	44.1	0.0	0.0	3.6	40.2	25.2	8.1
Carbon	n.a.	100.0	100.0	n.a.	0.0	0.0	n.a.	0.0	0.0	n.a.	0.0	0.0
Glendon	38.6	7.9	57.3	0.0	0.0	0.0	0.0	85.4	4.8	61.4	6.7	37.9
Thorhild	100.0	100.0	18.1	0.0	0.0	81.9	0.0	0.0	0.0	0.0	0.0	0.0
Warburg	82.2	78.1	82.8	0.0	0.0	17.2	0.0	0.0	0.0	17.8	21.9	0.0
Wildwood	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sample 2 Average	80.2	33.2	41.7	0.0	0.0	53.1	0.0	60.3	0.6	19.8	6.5	4.6
Entwistle	33.7	49.6	39.1	5.7	1.7	27.3	0.0	0.0	19.4	60.6	48.7	14.3
All Villages* Avg.	56.5	58.8	62.8	5.5	9.2	14.9	14.5	8.0	4.5	23.6	23.9	17.9
Bassano	73.0	100.0	100.0	0.0	0.0	0.0	27.0	0.0	0.0	0.0	0.0	0.0
Coronation	100.0	96.4	97.6	0.0	1.4	1.1	0.0	2.2	1.3	0.0	0.0	0.0
Manning	75.7	77.6	78.2	0.0	0.0	0.0	0.0	0.0	0.0	24.3	22.4	21.8
Smoky Lake	82.9	83.8	66.6	3.1	2.5	22.7	0.0	0.0	0.0	14.0	13.7	10.7
Two Hills	35.5	21.7	37.6	13.9	68.7	33.9	38.6	0.0	0.0	12.0	9.6	28.5
Viking	70.5	94.8	93.5	2.9	3.3	5.2	0.0	0.0	0.0	26.6	1.9	1.4
Sample 3 Average	62.0	56.2	76.7	6.1	34.9	11.7	19.2	0.2	0.2	12.7	6.6	11.3
Evansburg/Entwistle	39.7	40.5	42.0	11.5	25.2	36.7	0.0	0.0	10.5	48.9	34.3	10.8
All Towns* Average	65.0	65.0	69.5	4.9	8.4	9.1	10.4	10.6	11.3	19.7	15.9	10.1

APPENDIX TABLE 14.6

FUNCTION REVENUE CATEGORIES: PER CAPITA DETAIL

EVENF42 SANITARY SEWAGE	F.42 GRANT REVENUE PER CAPITA			F.42 OWN TRANSFERS REV. PEP CAPITA			F.42 SPECIAL LEVIES REV. PER CAPITA			F.42 OTHER SOURCES REV. PER CAPITA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	0.00	0.00	3.98	0.00	0.00	0.00	2.27	2.23	2.51	26.32	29.82	37.70
Irricana	0.00	2.30	1.92	0.00	0.00	0.00	0.00	19.55	16.78	18.62	18.56	19.26
Mannville	0.81	0.82	0.80	0.00	0.00	0.00	7.90	7.88	7.88	14.04	16.62	20.70
Mundare	0.00	472.58	3.31	0.00	791.52	0.00	17.13	17.38	8.03	49.08	53.03	55.55
Trochu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55.29	54.36	58.64
Sample 1 Average	0.18	81.34	1.74	0.00	135.31	0.00	5.29	8.34	6.63	33.19	34.89	38.56
Evansburg	9.21	34.32	30.10	0.00	0.00	2.45	23.59	21.58	5.51	25.89	29.64	30.26
Carbon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.61	31.27
Glendon	0.00	0.00	0.00	0.00	331.87	2.61	26.56	25.92	20.48	16.69	30.78	30.99
Thorhild	0.00	0.00	184.71	0.00	0.00	0.00	0.00	0.00	0.00	42.03	40.88	49.90
Warburg	0.00	0.00	6.56	0.00	0.00	0.00	7.94	8.07	0.00	35.74	28.72	31.51
Wildwood	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.16	39.77	36.88
Sample 2 Average	0.00	0.00	43.95	0.00	62.19	0.48	6.68	6.66	3.79	27.13	34.25	34.51
Entwistle	4.01	1.51	24.31	0.00	0.00	17.26	42.23	44.05	12.72	23.48	44.92	34.87
All Villages* Avg.	2.71	4.83	7.79	7.18	4.17	2.33	11.71	12.50	9.33	28.04	30.73	32.78
Bassano	0.00	0.00	0.00	13.64	0.00	0.00	0.00	0.00	0.00	36.94	35.91	37.30
Coronation	0.00	0.52	0.52	0.00	0.84	0.63	0.00	0.00	0.00	25.29	36.18	46.11
Manning	0.00	0.00	0.00	0.00	0.00	0.00	9.63	8.79	8.51	30.08	30.41	30.59
Smoky Lake	0.97	0.76	5.87	0.00	0.00	0.00	4.39	4.23	4.20	26.05	25.83	26.04
Two Hills	14.95	111.95	18.15	41.47	0.00	0.00	12.93	15.64	15.24	38.14	35.33	20.08
Viking	1.14	1.11	2.15	0.00	0.00	0.00	10.51	0.65	0.57	27.80	32.30	39.11
Sample 3 Average	3.01	20.34	5.06	9.53	0.14	0.11	6.29	5.04	4.90	30.70	32.75	33.14
Evansburg/Entwistle	7.21	22.05	27.94	0.00	0.00	7.99	30.76	29.98	8.21	24.96	35.35	31.98
All Towns* Average	1.98	3.85	4.53	4.17	4.86	5.65	7.94	7.28	5.05	26.16	29.75	34.78

APPENDIX TABLE 14.7

FUNCTION NET COST DETAIL

EVENF42E SANITARY SEWAGE	F.42 NET COST PER $1000 EA			F.42 NET COST PER CAPITA			F.42 NET COST OF OPERATION AS PER CENT OF TOTAL MUNICIPAL NET COST		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	7.99	7.09	4.54	24.24	25.72	18.02	11.0	9.0	6.2
Irricana	1.04	-0.01	-1.55	4.43	-0.05	-8.19	1.2	-0.1	-3.2
Mannville	-2.59	-2.60	-4.12	-8.07	-10.56	-18.55	-3.5	-4.5	-6.9
Mundare	-5.87	-25.61	-6.19	-23.95	-120.29	-30.15	-5.4	14448.4	-7.9
Trochu	-7.34	-5.76	-4.93	-33.19	-29.99	-28.04	-8.6	-8.3	-6.7
Sample 1 Average	-1.94	-5.57	-2.75	-7.27	-24.07	-12.84	-2.3	-11.2	-4.0
Evansburg	6.12	8.56	6.48	26.75	49.81	54.58	9.7	14.0	16.0
Carbon	1.48	-3.68	-17.07	6.15	-19.60	-25.48	2.4	-7.0	-8.6
Glendon	-3.80	26.41	3.83	-15.25	138.85	22.28	-7.5	26.4	8.1
Thorhild	-2.66	1.52	2.45	-11.14	6.99	12.22	-3.2	2.0	3.9
Warburg	-1.21	0.63	0.12	-5.30	3.01	0.66	-1.7	1.2	0.3
Wildwood	-5.21	-3.73	-2.65	-16.89	-16.00	-12.04	-4.9	-3.5	-4.1
Sample 2 Average	-2.11	4.54	0.08	-8.49	21.97	0.34	-2.9	6.0	0.1
Entwistle	-2.96	-1.87	13.73	-12.69	-10.22	82.34	-4.8	-3.8	24.3
All Villages* Avg.	0.97	2.42	1.45	3.79	11.54	7.39	1.5	3.9	2.5
Bassano	-4.76	-5.06	-5.05	-24.68	-31.46	-32.43	-10.3	-14.4	-10.2
Coronation	2.77	-1.66	0.40	8.94	-7.76	2.03	3.0	-2.5	0.5
Manning	-4.33	-2.17	1.88	-14.05	-8.12	8.76	-5.6	-3.7	4.4
Smoky Lake	-2.85	-2.90	-0.01	-15.24	-16.63	-0.09	-8.3	-7.6	.0
Two Hills	-3.16	-16.16	10.51	-10.22	-60.55	46.02	-2.9	-14.8	13.4
Viking	-3.19	0.90	-0.81	-12.26	3.67	-4.14	-5.0	0.8	-1.0
Sample 3 Average	-2.68	-4.40	0.77	-10.59	-20.53	4.11	-4.0	-6.7	1.3
Evansburg/Entwistle	2.67	4.81	10.36	11.57	27.37	64.95	4.3	8.4	19.1
All Towns* Average	-0.11	0.21	0.43	-0.58	1.25	2.83	-0.2	0.4	0.8

APPENDIX TABLE 14.8

SELECTED 1984 BUDGET DATA STATISTICS

EVEN84 1984 BUDGETS	F42 REV. PER CAPITA	F42 REV. AS% TOT.FUN.REV.	F42 EXPEND. PER CAPITA	F42 EXP. AS% TOT.EXPEND.	F42 NET EXP. PER CAPITA	F42 NET EXP. PER $1000EA	F42 NET AS% OF TOT. NET.
ENTWHISTLE	102.59	27.98	188.67	26.07	86.08	14.08	24.11
EVANSBURG	66.89	17.13	120.85	15.36	53.96	9.19	13.63
ENT./EVANS.	80.23	21.02	146.20	19.16	65.97	11.06	17.29

APPENDIX 15

RECREATION SERVICES FUNCTION DATA
(FUNCTIONS 71 AND 72)

For detailed financial statement data sources see Appendix 11, p. A-74.

Appendix Table 15.1 (p. A-115)
Function Total Expenditure (per capita; per $1000 Eq. Ass.; and as a percentage of total municipal expenditure).

Appendix Table 15.2 (p. A-116)
Function Expenditure Categories: Percentage Detail.

Appendix Table 15.3 (p. A-117)
Function Expenditure Categories: Per Capita Detail.

Appendix Table 15.4 (p. A-118)
Function Total Revenue (per capita; and as a percentage of total municipal revenue).

Appendix Table 15.5 (p. A-119)
Function Revenue Categories: Percentage Detail.

Appendix Table 15.6 (p. A-120)
Function Revenue Categories: Per Capita Detail.

Appendix Table 15.7 (p. A-121)
Net Function Cost Detail.

Appendix Table 15.8 (p. A-122)
Selected 1984 Budget Data Statistics.

APPENDIX TABLE 15.1

FUNCTION TOTAL EXPENDITURE

EVENF71E RECREATION	F.71 EXPEND. AS PER CENT OF TOTAL MUNICIPAL EXPENDITURE			F.71 TOTAL EXPENDITURE PER CAPITA			F.71 TOTAL EXPENDITURE PER $1000 EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	25.4	21.6	19.1	115.02	108.59	102.87	37.90	29.95	25.90
Irricana	0.6	0.8	0.9	7.38	4.87	5.74	1.74	1.24	1.37
Mannville	4.9	8.7	7.9	27.07	44.54	34.41	8.67	10.96	7.64
Mundare	8.5	2.8	8.7	79.85	68.23	80.74	19.58	14.52	16.58
Trochu	26.8	22.1	21.0	229.39	185.73	183.52	50.71	35.68	32.24
Sample 1 Average	13.2	9.6	12.7	100.13	89.18	85.37	26.67	20.64	18.31
Evansburg	26.0	15.4	20.9	123.29	100.41	178.03	28.22	17.26	27.67
Carbon	8.0	7.7	3.2	47.04	47.16	16.42	11.30	8.86	12.34
Glendon	18.7	8.8	14.0	59.12	94.22	66.61	14.75	17.92	11.46
Thornild	8.7	15.5	11.8	55.55	102.45	92.59	13.26	22.28	18.56
Warburg	1.6	3.1	11.6	10.19	12.89	50.60	2.32	2.69	9.49
Wildwood	4.8	4.5	29.6	22.41	28.95	290.29	6.92	5.75	64.01
Sample 2 Average	7.3	8.7	15.6	38.93	57.99	101.32	9.69	11.99	22.45
Entwistle	13.7	12.5	5.2	69.13	73.81	84.26	16.10	13.50	14.05
All Villages* Avg.	10.0	10.6	11.7	59.85	70.86	78.28	3.27	14.88	15.37
Bassano	4.6	8.0	3.5	66.59	61.13	29.36	12.86	9.83	4.57
Coronation	22.6	15.5	10.2	120.33	97.51	105.48	37.27	20.86	20.99
Manning	18.2	19.1	18.6	114.82	133.29	123.05	35.35	35.68	26.44
Seoky Lake	9.1	6.7	6.8	43.65	32.99	43.09	8.17	5.76	6.60
Two Hills	16.2	15.1	16.2	196.23	157.91	161.82	60.76	42.15	36.97
Viking	5.4	11.7	3.1	40.65	91.81	23.28	10.59	22.40	4.57
Sample 3 Average	11.9	13.2	10.1	99.99	97.46	82.88	25.29	20.88	15.58
Evansburg/Entwistle	21.1	14.4	12.6	102.45	90.47	142.98	23.61	15.91	22.80
All Towns* Average	12.9	13.2	13.5	92.97	103.90	116.98	17.91	17.24	17.96

APPENDIX TABLE 15.2

FUNCTION EXPENDITURES CATEGORIES: PERCENTAGE DETAIL

EVENF71E RECREATION	PER CENT OF F.71 EXP. AS DEBT CHARGE			PER CENT OF F.71 EXP. AS OP & MAINT.			PER CENT OF F.71 EXP. AS INT. TRANS.			PER CENT OF F.71 EXP. AS OTHER EXP.		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	0.0	0.0	0.0	96.2	91.4	90.9	3.8	8.6	9.1	0.0	0.0	0.0
Irricana	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0
Mannville	9.2	0.0	0.0	90.8	100.0	92.8	0.0	0.0	7.2	0.0	0.0	0.0
Mundare	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0
Trochu	20.1	24.1	24.4	55.9	66.9	75.0	23.8	9.0	0.6	0.2	0.0	0.0
Sample 1 Average	11.0	11.7	11.9	75.4	81.6	84.9	13.4	6.7	3.3	0.1	0.0	0.0
Evansburg	11.0	13.8	7.8	64.6	68.2	80.1	24.4	18.0	11.8	0.0	0.0	0.3
Carbon	0.0	0.0	0.0	100.0	95.1	0.9	0.0	4.9	99.1	0.0	0.0	0.0
Glendon	5.7	3.6	5.1	94.3	48.8	66.7	0.0	45.7	25.0	0.0	1.9	3.2
Thorhild	3.6	31.1	25.1	96.4	68.2	69.2	0.0	0.7	5.7	0.0	0.0	0.0
Warburg	71.8	53.2	13.3	28.2	46.8	86.7	0.0	0.0	0.0	0.0	0.0	0.0
Wildwood	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0
Sample 2 Average	6.8	16.5	7.4	93.2	68.0	84.8	0.0	14.9	7.4	0.0	0.6	0.4
Entwistle	0.0	0.0	0.0	100.0	94.3	73.3	0.0	5.7	25.5	0.0	0.0	1.2
All Villages* Avg.	2.9	5.5	5.5	84.7	77.7	83.6	12.4	16.7	10.7	0.1	0.2	0.2
Bassano	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0
Coronation	2.4	3.3	3.0	63.4	87.0	84.6	34.2	9.7	12.4	0.0	0.0	0.0
Manning	0.0	0.0	0.0	84.9	99.3	100.0	15.1	0.7	0.0	0.0	0.0	0.0
Smoky Lake	0.0	0.0	0.0	63.7	100.0	76.8	36.3	0.0	23.2	0.0	0.0	0.0
Two Hills	3.7	4.6	10.7	60.7	88.8	89.3	35.6	6.6	0.0	0.0	0.0	0.0
Viking	0.0	0.0	0.0	96.8	62.2	100.0	3.2	37.8	0.0	0.0	0.0	0.0
Sample 3 Average	1.8	1.9	4.4	72.5	88.5	91.0	25.6	9.6	4.6	0.0	0.0	0.0
Evansburg/Entwistle	8.2	9.6	6.1	73.8	76.2	78.6	18.1	14.2	14.8	0.0	0.0	0.5
All Towns* Average	5.2	8.6	13.3	75.6	79.1	75.3	18.5	11.3	10.4	0.6	1.0	1.1

APPENDIX TABLE 15.3

FUNCTION EXPENDITURE CATEGORIES: PER CAPITA DETAIL

EVENT7IE RECREATION	F.71 DEBT EXPEND. PER CAPITA			F.71 OP. & MAIN. EXP. PER CAPITA			F.71 INT. TRANS. EXP. PER CAPITA			F.71 OTHER EXPEND. PER CAPITA			F.71 OP. & MAIN. EXP. PER $1000EA		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	0.00	0.00	0.00	110.68	99.25	93.49	4.35	9.33	9.29	0.00	0.00	0.00	36.47	27.37	22.54
Irricana	0.00	0.00	0.00	7.38	4.87	5.74	0.00	0.00	0.00	0.00	0.00	0.00	1.74	1.24	1.37
Mannville	2.50	0.00	0.00	24.58	48.54	31.53	0.00	0.00	2.47	0.00	0.00	0.00	7.87	10.96	7.09
Mundare	0.00	0.00	0.00	79.85	66.23	80.74	0.00	0.00	0.00	0.00	0.00	0.00	19.58	14.52	16.58
Trochu	46.17	44.00	44.80	128.18	124.26	137.56	54.55	16.67	1.15	0.49	0.00	0.00	23.34	23.87	28.17
Sample 1 Average	11.05	10.45	10.15	75.54	72.77	72.44	12.42	5.96	2.78	0.11	0.00	0.00	20.12	16.04	15.57
Evansburg	13.61	13.85	13.85	79.61	68.50	142.57	24.98	18.98	21.67	0.00	0.00	1.53	15.22	11.77	22.16
Carbon	0.00	0.00	0.00	47.04	44.85	0.16	0.00	2.30	18.24	0.00	0.00	0.00	11.30	8.43	0.11
Glendon	3.39	3.38	3.38	55.74	45.97	44.45	0.00	43.05	16.62	0.00	1.52	2.15	13.90	6.74	7.65
Thorhild	1.98	31.89	23.25	52.54	49.85	68.00	0.00	0.71	5.25	0.00	0.00	0.00	12.78	15.19	12.85
Warburg	7.32	6.86	6.72	2.87	6.04	47.88	0.00	0.00	0.00	0.00	0.00	0.00	0.65	1.26	8.22
Wildwood	0.00	0.00	0.00	22.41	28.95	294.29	0.00	0.00	0.00	0.00	0.00	0.00	6.52	6.75	64.01
Sample 2 Average	2.63	9.60	7.49	36.70	35.41	85.91	0.00	8.64	7.52	0.00	0.28	1.40	9.04	8.15	19.04
Entwistle	0.00	0.00	0.00	69.13	69.61	61.78	0.00	4.20	21.49	0.00	0.00	1.00	16.10	12.73	10.30
All Villages* Avg.	1.71	3.87	4.29	50.67	55.07	65.45	7.42	11.82	8.28	0.04	0.11	0.15	12.93	11.57	12.85
Bassano	0.00	0.00	0.00	66.59	61.13	29.36	0.00	0.00	0.00	0.00	0.00	0.00	12.86	9.83	4.57
Coronation	2.91	3.18	3.18	76.27	84.87	89.19	41.16	9.50	12.10	0.00	0.00	0.00	23.62	18.15	17.75
Manning	0.00	0.00	0.00	97.49	122.34	123.05	17.37	0.95	0.00	0.00	0.00	0.00	30.01	25.42	26.44
Sandy Lake	0.00	0.00	0.00	27.79	32.98	32.11	15.86	0.00	9.98	0.00	0.00	0.00	5.20	5.76	5.07
Two Hills	7.29	7.29	17.39	119.11	140.22	144.42	65.82	10.41	0.00	0.00	0.00	0.00	26.69	37.43	33.00
Viking	0.00	0.00	0.00	35.75	57.12	22.28	1.30	34.68	0.00	0.00	0.00	0.00	10.25	13.94	4.57
Sample 3 Average	1.85	1.84	3.64	72.50	86.23	75.45	23.64	9.28	3.78	0.00	0.00	0.00	18.34	18.48	14.19
Evansburg/Entwistle	8.37	8.67	8.67	75.58	68.91	112.27	18.56	12.88	21.23	0.00	0.00	0.71	17.42	12.12	17.92
All Towns* Average	4.86	8.98	15.50	70.22	82.23	88.08	17.22	11.70	12.13	0.56	5.99	1.27	13.35	13.64	13.52

APPENDIX TABLE 15.4

FUNCTION TOTAL REVENUES

EVENF71: RECREATION	F.71 REVENUE AS A PER CENT OF TOTAL MUNICIPAL REVENUE			F.71 REVENUE IN DOLLARS PER CAPITA		
	1981	1982	1983	1981	1982	1983
Alix	19.3	15.5	14.9	98.97	81.17	78.15
Irricana	0.0	.0	0.3	0.00	0.10	2.27
Mannville	2.8	3.4	4.9	13.85	16.93	21.68
Mundare	8.3	2.3	7.5	76.66	62.57	67.80
Trochu	10.5	12.3	12.8	89.87	102.74	107.54
Sample 1 Average	7.8	5.6	8.5	60.14	56.44	57.44
Evansburg	12.2	9.8	20.2	59.03	64.89	173.03
Carbon	2.8	7.2	4.1	14.15	45.47	24.09
Glendon	0.4	6.1	9.3	2.42	42.74	52.78
Thorhild	2.2	9.8	7.7	17.86	66.45	42.68
Warburg	0.0	0.0	7.2	0.00	0.00	38.17
Wildwood	1.1	0.0	24.6	5.38	0.00	264.45
Sample 2 Average	1.3	5.2	10.0	7.69	38.07	83.37
Entwistle	6.2	6.4	3.6	21.90	38.01	58.21
All Villages* Avg.	6.5	7.0	9.0	41.22	48.85	62.18
Bassano	2.2	6.6	3.4	77.78	54.90	28.02
Coronation	8.9	7.8	6.1	48.31	49.55	62.21
Manning	12.2	6.9	7.9	76.79	72.18	56.77
Smoky Lake	9.8	6.0	4.8	88.62	77.48	29.95
Two Hills	13.9	13.8	16.1	187.56	126.78	151.03
Viking	2.0	6.1	2.2	14.89	47.71	17.02
Sample 3 Average	7.7	8.7	7.2	65.77	64.98	59.07
Evansburg/Entwistle	9.8	8.7	11.4	45.59	54.84	121.24
All Towns* Average	5.8	6.4	6.2	42.87	51.20	68.81

APPENDIX TABLE 15.5

FUNCTION REVENUE CATEGORIES: PERCENTAGE DETAIL

EVENT71 RECREATION	PER CENT OF F.71 REVENUE FROM OTHER OWN SOURCES			PER CENT OF F.71 REVENUE FROM GRANTS			PER CENT OF F.71 REVENUE FROM OWN TRANSFERS			PER CENT OF F.71 REVENUE FROM SPECIAL LEVIES		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	32.1	50.5	60.0	67.9	49.5	40.0	0.0	0.0	0.0	0.0	0.0	0.0
Irricana	n.a.	100.0	36.9	n.a.	0.0	63.1	n.a.	0.0	0.0	n.a.	0.0	0.0
Mannville	0.0	1.9	0.0	45.1	48.2	60.8	0.0	0.0	0.0	54.9	49.9	39.2
Mundare	10.7	0.0	0.0	81.1	89.5	86.0	0.0	0.0	0.0	8.2	10.5	14.0
Trochu	58.3	57.0	54.5	41.7	43.0	45.5	0.0	0.0	0.0	0.0	0.0	0.0
Sample 1 Average	34.6	40.7	41.0	60.8	54.2	53.2	0.0	0.0	0.0	4.6	5.1	5.8
Evansburg	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0
Carbon	0.0	6.3	13.4	29.8	51.1	19.7	0.0	0.0	0.0	70.2	42.6	75.8
Glendon	0.0	1.1	0.0	0.0	98.9	61.9	0.0	0.0	38.1	100.0	0.0	0.0
Thorhild	86.2	63.2	53.0	13.8	35.7	47.0	0.0	1.1	0.0	0.0	0.0	0.0
Warburg	100.0	n.a.	0.0	0.0	n.a.	100.0	0.0	n.a.	0.0	0.0	n.a.	0.0
Wildwood	0.0	n.a.	0.0	100.0	n.a.	100.0	0.0	n.a.	0.0	0.0	n.a.	0.0
Sample 2 Average	42.8	29.5	9.6	26.9	60.3	82.2	0.0	0.5	4.4	30.3	9.8	3.8
Entwistle	66.2	63.5	49.7	33.8	36.5	29.8	0.0	0.0	20.4	0.0	0.0	0.0
All Villages* Avg.	16.8	20.1	17.8	72.5	73.3	78.4	5.4	3.0	2.0	5.3	3.5	1.9
Bassano	30.3	21.8	45.2	69.7	78.2	54.8	0.0	0.0	0.0	0.0	0.0	0.0
Coronation	24.2	22.5	15.7	69.7	77.5	84.3	0.0	0.0	0.0	6.0	0.0	0.0
Manning	15.3	17.5	26.0	84.7	79.4	74.0	0.0	3.1	0.0	0.0	0.0	0.0
Smoky Lake	1.6	4.4	16.6	27.7	53.9	35.7	45.1	0.0	0.0	25.5	41.8	47.7
Two Hills	22.8	46.1	38.0	15.4	25.9	37.5	61.9	27.9	25.4	0.0	0.0	0.0
Viking	19.2	7.3	19.2	72.0	92.7	80.8	0.0	0.0	0.0	8.8	0.0	0.0
Sample 3 Average	19.3	26.3	30.0	44.0	61.4	52.2	32.3	8.9	13.0	4.4	3.4	3.8
Evansburg/Entwistle	16.7	14.5	8.3	83.3	85.5	88.3	0.0	0.0	3.4	0.0	0.0	0.0
All Towns* Average	44.3	48.2	50.5	35.0	35.4	39.3	12.2	9.2	7.4	7.6	7.3	2.8

APPENDIX TABLE 15.6

FUNCTION REVENUE CATEGORIES: PER CAPITA DETAIL

EVENF71 RECREATION	F.71 GRANTS REVENUE PER CAPITA			F.71 OWN TRANSFERS REVENUE PER CAP.			F.71 SPECIAL LEVIES REV. PER CAPITA			F.71 OTHER OWN SOURCES REV. PER CAP.		
	1981	1982	1983	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	67.19	40.15	31.23	0.00	0.00	0.00	0.00	0.00	0.00	31.78	40.98	46.92
Irricana	0.00	0.00	1.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.84
Mannville	6.24	8.16	13.18	0.00	0.00	0.00	7.61	8.45	8.50	0.00	0.32	0.00
Mundare	62.14	56.03	58.32	0.00	0.00	0.00	6.32	6.54	9.48	8.20	0.00	0.00
Trochu	37.48	44.62	48.92	0.00	0.00	0.00	0.00	0.00	0.00	52.38	59.12	58.63
Sample 1 Average	36.59	30.60	30.58	0.00	0.00	0.00	2.77	2.88	3.32	20.78	22.96	23.54
Evansburg	59.03	64.89	173.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Carbon	4.22	23.21	2.59	0.00	0.00	0.00	9.93	19.37	18.26	0.00	2.86	3.24
Glendon	0.00	62.08	32.66	0.00	0.00	20.13	2.42	0.00	0.00	0.00	0.66	0.00
Thorhild	1.91	23.74	29.49	0.00	0.71	0.00	0.00	0.00	0.00	11.95	42.01	33.20
Warburg	0.00	0.00	38.13	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00
Wildwood	5.38	0.00	264.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sample 2 Average	2.23	21.32	70.19	0.00	0.16	3.72	2.33	3.46	3.25	3.14	10.43	8.21
Entwistle	10.79	13.87	17.37	0.00	0.00	11.90	0.00	0.00	0.00	21.11	24.14	28.94
All Villages* Avg.	29.90	35.81	48.73	2.21	1.47	1.23	2.17	1.73	1.17	6.94	9.83	11.04
Bassano	23.26	42.23	15.35	0.00	0.00	0.00	0.00	0.00	0.00	10.12	11.78	12.67
Coronation	33.69	39.42	52.46	0.00	0.00	0.00	2.91	0.00	0.00	11.71	11.16	9.74
Manning	64.68	57.31	41.68	0.00	2.26	0.00	0.00	0.00	0.00	11.72	12.62	14.65
Smoky Lake	15.41	18.04	10.71	23.09	0.00	0.00	14.21	13.98	14.30	0.91	1.46	4.98
Two Hills	24.20	37.83	50.76	97.47	30.28	47.02	0.00	0.00	0.00	35.83	58.29	57.54
Viking	10.73	44.21	13.76	0.00	0.00	0.00	1.30	0.00	0.00	2.87	3.50	3.26
Sample 3 Average	28.90	39.90	31.43	21.23	5.77	7.67	2.90	2.12	2.23	12.69	17.12	17.74
Evansburg/Entwistle	40.47	45.52	114.97	0.00	0.00	4.45	0.00	0.00	0.00	8.12	9.02	10.82
All Towns* Average	15.26	18.11	21.83	5.74	4.59	4.11	3.29	3.74	1.56	19.28	24.66	28.01

APPENDIX TABLE 15.7

NET FUNCTION COST DETAIL

EVENF71E RECREATION	F.71 NET COST PER $1000 EA			F.71 NET COST PER CAPITA			F.71 NET COST OF OPERATION AS PER CENT OF TOTAL MUNICIPAL NET COST		
	1981	1982	1983	1981	1982	1983	1981	1982	1983
Alix	5.29	7.57	6.22	16.06	27.46	24.72	7.3	9.6	8.6
Irricana	1.74	1.21	0.83	7.38	4.77	3.47	2.1	4.4	1.4
Mannville	4.24	6.80	2.83	13.22	27.62	12.72	5.8	11.9	4.8
Mundare	0.78	1.20	2.66	3.18	5.66	12.94	0.7	-679.5	3.4
Trochu	30.85	15.75	13.35	139.53	81.99	75.97	36.2	22.6	13.1
Sample 1 Average	10.65	7.58	5.99	39.99	32.74	27.94	12.6	15.3	8.6
Evansburg	14.71	6.11	0.75	64.27	35.52	4.80	23.3	10.0	1.4
Carbon	7.90	0.33	-3.80	32.89	1.73	-5.67	13.1	0.6	-1.9
Glendon	14.15	5.99	2.78	56.70	31.48	13.83	27.9	6.0	5.0
Thorhild	9.95	7.83	6.00	41.69	36.00	29.90	11.9	10.4	9.5
Warburg	1.87	2.69	2.34	8.19	12.89	12.47	2.7	5.0	5.6
Wildwood	5.26	6.75	5.69	17.03	28.95	25.82	4.9	6.4	8.7
Sample 2 Average	7.78	4.68	3.53	31.24	22.62	15.94	10.6	6.2	5.7
Entwistle	8.67	6.55	4.34	37.23	35.80	26.05	14.2	13.2	7.7
All Villages' Avg.	4.75	4.62	3.16	19.63	22.01	16.10	7.5	7.4	5.4
Bassano	6.41	1.15	0.21	33.21	7.13	1.34	13.9	3.3	0.4
Coronation	22.31	10.26	8.61	72.02	47.93	43.27	23.9	15.7	11.6
Manning	11.83	16.36	14.74	38.43	61.11	66.72	15.3	27.9	33.5
Smoky Lake	-2.24	-0.09	2.01	-11.97	-0.50	13.11	-6.5	-0.2	4.7
Two Hills	11.99	8.42	2.40	38.73	31.53	10.49	10.8	7.7	3.1
Viking	6.71	10.76	1.23	25.76	44.10	6.26	10.4	9.5	1.5
Sample 3 Average	8.67	6.96	4.48	34.26	32.48	23.80	12.8	10.5	7.4
Evansburg/Entwistle	12.41	6.26	2.03	53.86	35.62	12.74	15.9	11.0	3.7
All Towns' Average	9.57	8.74	9.27	49.40	51.70	69.36	17.1	16.0	17.5

APPENDIX TABLE 15.8

SELECTED 1984 BUDGET DATA STATISTICS

EVEN84 1984 BUDGETS	F71 REV. PER CAPITA	F71 REV. AS% TOT.FUN.REV.	F71 EXPEND. PER CAPITA	F71 EXP. AS% TOT.EXPEND.	F71 NET EXP. PER CAPITA	F71 NET EXP. PER $1000EA	F71 NET AS% OF TOT. NET.
ENTWHISTLE	45.19	12.33	76.43	10.56	31.24	5.11	8.75
EVANSBURG	86.98	22.27	121.21	15.41	34.22	5.83	8.64
ENT./EVANS.	71.36	18.70	104.47	13.69	33.11	5.55	8.68

APPENDIX 16

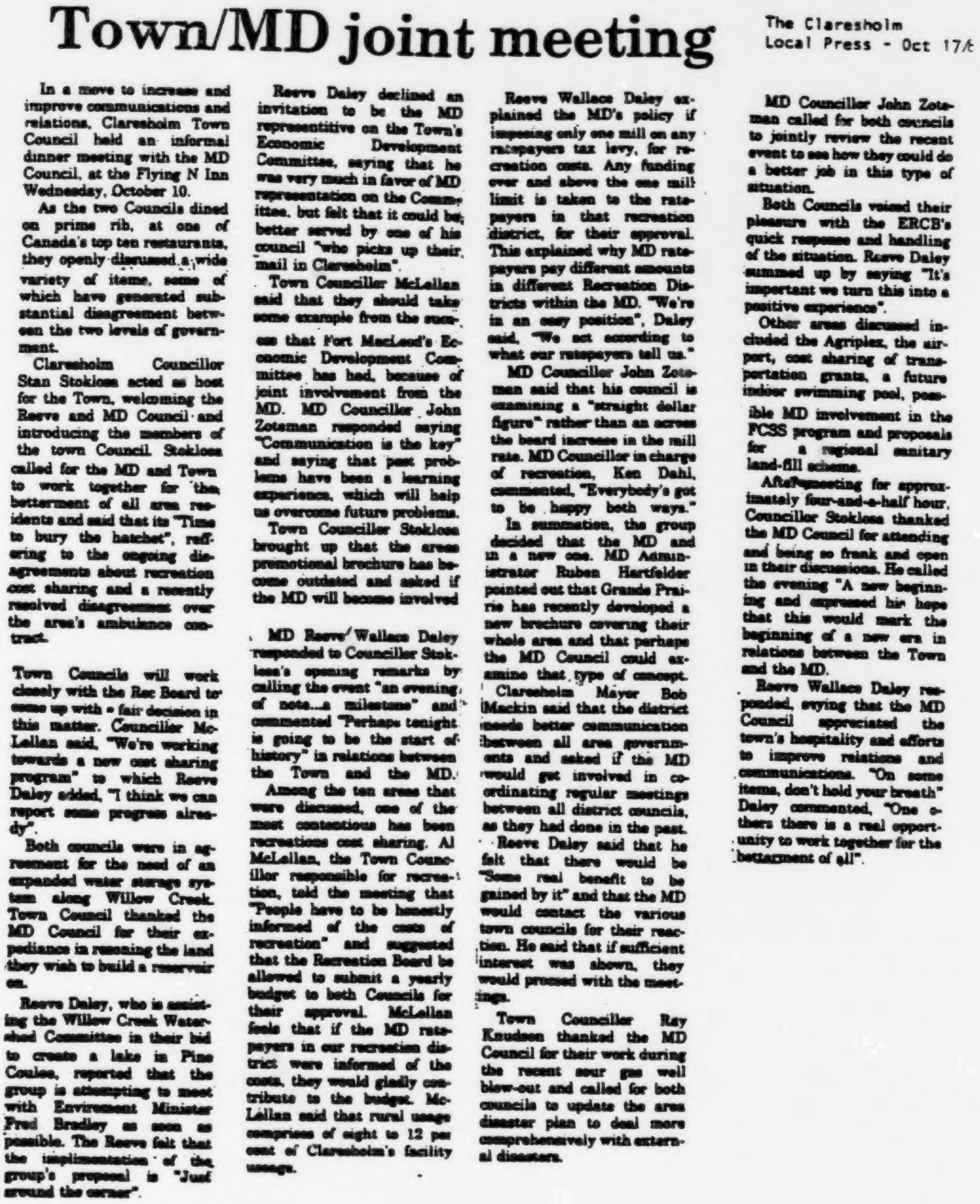
JOINT COUNCIL MEETINGS

Appendix 16.1 (p. A-124)
Town of Claresholm/M.D. of Willow Creek Joint Council Meeting.

Appendix 16.2 (p. A-125)
Minutes of Joint Council Meeting of Towns of Cold Lake and Grand Centre.

APPENDIX 16.1

TOWN OF CLARESHOLM/M.D. OF WILLOW CREEK JOINT COUNCIL MEETING



The Claresholm
Local Press - Oct 17/£

Town/MD joint meeting

In a move to increase and improve communications and relations, Claresholm Town Council held an informal dinner meeting with the MD Council, at the Flying N Inn Wednesday, October 10.

As the two Councils dined on prime rib, at one of Canada's top ten restaurants, they openly discussed a wide variety of items, some of which have generated substantial disagreement between the two levels of government.

Claresholm Councillor Stan Stokloss acted as host for the Town, welcoming the Reeve and MD Council and introducing the members of the town Council. Stokloss called for the MD and Town to work together for "the betterment of all area residents and said that its "Time to bury the hatchet", reffering to the ongoing disagreements about recreation cost sharing and a recently resolved disagreement over the area's ambulance contract.

Town Councils will work closely with the Rec Board to come up with a fair decision in this matter. Counciller McLellan said, "We're working towards a new cost sharing program" to which Reeve Daley added, "I think we can report some progress already".

Both councils were in agreement for the need of an expanded water storage system along Willow Creek. Town Council thanked the MD Council for their expediance in rezoning the land they wish to build a reservoir on.

Reeve Daley, who is assisting the Willow Creek Watershed Committee in their bid to create a lake in Pine Coulee, reported that the group is attempting to meet with Enviroment Minister Fred Bradley as soon as possible. The Reeve felt that the implimentation of the group's proposal is "Just around the corner".

Reeve Daley declined an invitation to be the MD representitive on the Town's Economic Development Committee, saying that he was very much in favor of MD representation on the Committee, but felt that it could be better served by one of his council "who picks up their mail in Claresholm".

Town Counciller McLellan said that they should take some example from the success that Fort MacLeod's Economic Development Committee has had, because of joint involvement from the MD. MD Counciller John Zoteman responded saying "Communication is the key" and saying that past problems have been a learning experience, which will help us overcome future problems.

Town Counciller Stokloss brought up that the areas promotional brochure has become outdated and asked if the MD will become involved

MD Reeve Wallace Daley responded to Counciller Stokloss's opening remarks by calling the event "an evening of note...a milestone" and commented "Perhaps tonight is going to be the start of history" in relations between the Town and the MD.

Among the ten areas that were discussed, one of the most contentious has been recreations cost sharing. Al McLellan, the Town Councillor responsible for recreation, told the meeting that "People have to be honestly informed of the costs of recreation" and suggested that the Recreation Board be allowed to submit a yearly budget to both Councils for their approval. McLellan feels that if the MD ratepayers in our recreation district were informed of the costs, they would gladly contribute to the budget. McLellan said that rural usage comprises of eight to 12 per cent of Claresholm's facility usage.

Reeve Wallace Daley explained the MD's policy if imposing only one mill on any ratepayers tax levy, for recreation costs. Any funding over and above the one mill limit is taken to the ratepayers in that recreation district, for their approval. This explained why MD ratepayers pay different amounts in different Recreation Districts within the MD. "We're in an easy position", Daley said, "We act according to what our ratepayers tell us."

MD Counciller John Zoteman said that his council is examining a "straight dollar figure" rather than an across the board increase in the mill rate. MD Councillor in charge of recreation, Ken Dahl, commented, "Everybody's got to be happy both ways."

In summation, the group decided that the MD and in a new one. MD Administrator Ruben Hartfelder pointed out that Grande Prairie has recently developed a new brochure covering their whole area and that perhaps the MD Council could examine that type of concept.

Claresholm Mayor Bob Mackin said that the district needs better communication between all area governments and asked if the MD would get involved in coordinating regular meetings between all district councils, as they had done in the past.

Reeve Daley said that he felt that there would be "Some real benefit to be gained by it" and that the MD would contact the various town councils for their reaction. He said that if sufficient interest was shown, they would proceed with the meetings.

Town Counciller Ray Knudsen thanked the MD Council for their work during the recent sour gas well blow-out and called for both councils to update the area disaster plan to deal more comprehensively with external disasters.

MD Counciller John Zoteman called for both councils to jointly review the recent event to see how they could do a better job in this type of situation.

Both Councils voiced their pleasure with the ERCB's quick response and handling of the situation. Reeve Daley summed up by saying "It's important we turn this into a positive experience".

Other areas discussed included the Agriplex, the airport, cost sharing of transportation grants, a future indoor swimming pool, possible MD involvement in the FCSS program and proposals for a regional sanitary land-fill scheme.

After meeting for approximately four-and-a-half hour, Councillor Stokloss thanked the MD Council for attending and being so frank and open in their discussions. He called the evening "A new beginning and expressed his hope that this would mark the beginning of a new era in relations between the Town and the MD.

Reeve Wallace Daley responded, saying that the MD Council appreciated the town's hospitality and efforts to improve relations and communications. "On some items, don't hold your breath" Daley commented, "One others there is a real opportunity to work together for the betterment of all".

APPENDIX 16.2

MINUTES OF JOINT COUNCIL MEETING OF TOWNS OF COLD LAKE AND GRAND CENTRE

MINUTES OF JOINT COUNCIL MEETING, OCTOBER 2, 1984, COUNCIL CHAMBERS, TOWN OF GRAND CENTRE, ALBERTA, COMMENCING AT 7:00 P.M.

PRESENT: TOWN OF COLD LAKE

Mayor W. Johnston; Councillors A. Dahlseide, M. Cherniwchan, W. Barnes, J. Sudgen, M. Cinnamon; M. Coyan, Municipal Administrator.

TOWN OF GRAND CENTRE

Mayor R. Coates; Councillors K. Drake, L. Ashcroft, R. Scragg, R. Young, G. MacDougall, L. Patterson; Town Manager D. Lenihan; Town Engineer J. Jones.

Also present Ms. Ada Wilson, Property Management, Base Engineering Construction, CFB Cold Lake.

Mr. Robert Scotten, Senior Public Health Inspector, North East Alberta Health Unit; Mr. Andy Dubchak, Public Health Inspector, North East Alberta Health Unit.

Mr. John Slupsky, Alberta Environment, Waste Management Branch.

Mr. Roy Doonanco, Municipal Administrator; Mr. William Z. Drake, Councillor; Municipal District of Bonnyville #87.

Mr. Allan Jacob, Cold Lake Indian Reserve.

CALL TO ORDER

Mayor Coates called the meeting to order at 7:00 p.m. and introduced all in attendance to each other. He explained the purpose of the meeting which is to discuss the feasibility of a regional waste management system.

REGIONAL WASTE MANAGEMENT SYSTEM - SANITARY LANDFILL

Mr. John Slupsky presented an update on the existing program as provided by Alberta Environment. He noted that the Department does not force anyone to participate in the program. He indicated that it would be necessary eventually to form an authority which will be responsible to manage waste and protect the environment. It is necessary in order to carry out a feasibility study on a regional waste management system to have two urban and one surrounding municipality involved in the program, requiring a minimum population level of 10,000. He further noted that the feasibility study is fully paid for by Alberta Environment. After the study is done a decision is made by the municipalities involved on what they want to do and how far they wish to progress. He noted that the Alberta Environment grant has given out funds for capital purposes and that the operating budget must include a depreciational allowance to recover this capital expenditure.

He noted that it is the responsibility of the municipalities to identify suitable pieces of land which are for sale and submit them to the Health Unit. Once the Health Unit has approved various locations, they in turn will forward their recommendations to Alberta Environment for assessments in compliance with their regulations and also the feasibility study. He requested that the land locations be submitted in the middle of the study so that they may be costed as to transportation factors from various points.

When the study is complete, terms of reference for the authority are established and the various municipalities must pass bylaws in order to establish the management authority. He noted that the bylaws and agreements have to clearly state that the municipalities would work together for a minimum period of ten years. If the municipalities do not wish to participate within that time period and opted out, then their share of the grant would become a debt to the Government of Alberta including interest.

Once all of the necessary bylaws and agreements have been drawn up and executed a design study is then carried out based on the system selected by the participating members. Application has to be made to the Health Unit for the necessary permit, Alberta Environment purchases the land and rents it back to the authority subject to conditions.

Mr. Slupsky clearly amplified that the Department does not expropriate land but would only purchase that which meets the requirements of the North Eastern Health Unit and is available for sale.

Mayor Johnston asked that if the municipalities decide to go ahead, what is required by Alberta Environment.

Mr. Slupsky indicated that a letter from the participating municipalities including the rural area must be submitted to his Department.

Mr. Scotten indicated that the Health Unit had taken a very lenient attitude in the past and that this attitude was changing. They are looking at modified landfill operations and dumps within the region very closely and it is a top priority in their program to upgrade these facilities. He clearly amplified that if the existing facilities do not conform with the Health Unit regulations or the Alberta Health Act, that they would be closed down.

It was noted that the Town of Grand Centre presently had a modified sanitary landfill operation located in the SW ¼ 26-62-2-4. This modified sanitary landfill operation had been approved by Alberta Environment and North Eastern Alberta Health Unit in 1971.

Mr. Scotten indicated that his Department or the Alberta Department of Health would not approve expansion of the Grand Centre existing site.

Ms. Ada Wilson indicated that CFB Cold Lake does not consider that the existing Grand Centre site would be approved, however consideration would be given to approval of the existing Cold Lake site and its possible expansion. She further indicated that CFB Cold Lake wanted to participate in the feasibility study.

Mr. Jacob then introduced Mr. Blair Art of the Department of Indian Affairs Federal Government. Mr. Art indicated that his department was engineering an architecture and would be the spokesman for his department.

Mr. Jacob stated to those in attendance that the Band would be definitely interested in participating in the feasibility study and also entering into agreements with the municipalities to provide for a waste management system.

Mayor Johnston indicated that we need the feasibility study to answer some of the questions on operating costs of a sanitary landfill. He asked what does Alberta Environment need?

Mr. Slupsky indicated that all those municipalities that were interested in a feasibility study should send his Department a letter. He stated that six months would be required to complete the study from start to finish.

Ms. Wilson indicated that wheneverthe Department of National Defence has to enter into an agreement longer than five years, it must be approved by the Treasury Board.

Mr. Slupsky indicated that this was not necessary as the Department could enter into contractual obligations on a year to year basis.

There being no further business on this matter, Mayor Coates then thanked all those in attendance and requested them to submit letters to Alberta Environment indicating that their municipality or organization wished to participate in a feasibility study.

DISPOSAL OF SURPLUS LANDS - SEWAGE LAGOON PURPOSES
NE ¼ 21 & SE ¼ 28 - 62 - 2 - W4th

It was the concensus of all those in attendance that the municipalities do not intend to dispose of the aforestated lands at the present time.

PROPOSED SWEET GAS WELL IN SW¼ 14-63-2-W4th

Moved by Mayor Johnston that it is recommended to the Councils that opposition to the proposed development of a gas well to be located in the SW ¼ of 14-63-2-W4th be filed with the Energy Resources Conservation Board and Amerada as drilling of said well would affect future land development of both the Towns of Cold Lake and Grand Centre.

CARRIED.

PERSONNEL POLICY STATEMENTS - REGIONAL UTILITIES BOARD

Mr. M. Goyan presented and explained to the Councils the proposed personnel policy statements of the Regional Utilities Board and operating procedures. He further indicated those facilities that would come under the jurisdiction of the Board as to operation and maintenance.

Moved by Councillor MacDougall that it is recommended to the Councils that the personnel policy statements for the Regional Utilities Board be adopted as amended.

CARRIED.

Mayor Johnston left the meeting at 9:54 p.m.

MARGARET SAVAGE CRISIS CENTRE

Councillor Ken Drake then presented a verbal report to all those in attendance on the status of the Margaret Savage Crisis Centre. He indicated that Alberta Social Services and Community Health had sent out two representatives to meet with the directors of the Crisis Centre in order to establish a re-organization. He further reported that a management consultant had been engaged to operate the Centre until March 31, 1985.

ADJOURNMENT

There being no further business, Councillor Dahlseide moved the meeting adjourn. Time 10:12 p.m.

CARRIED.

APPROVED AND RATIFIED BY THE COUNCIL
OF THE TOWN OF COLD LAKE AT THE
_____ DAY OF __________, A.D. 1984

MAYOR

MUNICIPAL ADMINISTRATOR

APPROVED AND RATIFIED BY THE COUNCIL
OF THE TOWN OF GRAND CENTRE AT THE
_____ DAY OF __________, A.D. 1984

MAYOR

MUNICIPAL ADMINISTRATOR

APPENDIX 17

TERMS OF REFERENCE

Appendix 17.1 (p. A-129)
Terms of Reference Evansburg-Entwistle Study.

(As approved at a joint meeting of
the village councils, May 15, 1984)

APPENDIX 17.1

TERMS OF REFERENCE - EVANSBURG-ENTWISTLE STUDY

Terms of Reference

Evansburg-Entwistle Study

I. STUDY OBJECTIVE:

From a municipal finance and municipal servicing perspective, the main study objective will be an evaluation of the costs and benefits associated with the possible amalgamation of the Villages of Evansburg and Entwistle.

II. STUDY METHODOLOGY:

The evaluation will be based on the following analyses:

a) a basic, comparative financial analysis using standard statistical indicators to establish the current financial position of the two villages, in relation to:
    i) the average for all villages in Alberta in aggregate,
    ii) a small sample of comparably sized villages[1]

b) a survey and assessment of municipal services in each village, in terms of:
    - the number (range) and approximate level (standard, quality, etc.) of the services provided
    - the adequacy of the services to meet both current needs and also anticipated needs in the next five years

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[1] In Evansburg's case the selection will be: Alix; Irricana; Mannville; Mundare and Trochu. In Entwistle's case the selection will be: Carbon; Glendon; Thorhild; Warburg; and Wildwood.

- existing and prospective intermunicipal cooperation measures involving the two villages and/or neighbouring municipalities
- existing and prospective transfers (grants) from other governments
- the comparative net municipal costs[1] of providing each service, and other financial highlights

c) a comparison of the current combined finances of the two villages with the average for all Alberta towns in aggregate, and with a sample of comparably sized small towns[2]

d) separate projections of the finances of an amalgamated Evansburg/Entwistle, based on:

   i) average conditions (small towns sample), and the maintenance of prevailing service levels

   ii) allowance for special local conditions, and for the resolution of particular problem areas which will have to be tackled by either or both villages in the next five year period

e) identification and discussion of general issues raised by the possibility of amalgamation, including matters relating to:

   i) transfers (grants) provided by other governments,

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[1] The costs isolated after discounting capital items and internal reserve-related, transactions from both the revenue and expenditure side.

[2] The sample will be: Bassano: Coronation; Manning; Smoky Lake; Two Hills; and Viking.

ii) the basis for representation on an amalgamated council,

iii) relationships with other local authorities,

iv) relationships with provincial government departments and agencies, especially the provincial parks administration,

v) other matters discovered in the course of the study

f) itemization and priorization of public desires relating to amalgamation (e.g. lower taxes; better services; fairer balance between taxes paid and services received; etc.) and public concerns relating to amalgamation (e.g. loss of separate identity; more 'remote' administration; less direct representation on council, etc.), as perceived by the village councillors and administrators.

The information required to conduct these analyses will be obtained as follows:

- a selective review of recent municipal finance trends for the two villages for the period 1981 to 1983 (based on the financial statements), and current intentions (based on the 1984 budgets),
- the comparative financial analyses (sample municipalities) to focus on 1982 data, or 1983 data if available in time,
- financial and service details to be obtained through interviews with municipal officials,

- public desires and concerns to be identified through interviews with village councillors and officials, and by a review of local newspaper articles dealing with municipal issues,
- literature review encompassing relevant planning documents, consultants studies, and cooperative arrangements between small communities.[1]

III. STUDY AREA:

The basic study area will be the two present jurisdictions of Evansburg and Entwistle, and all intervening territory, including Pembina River Provincial Park. This basic study area may be extended to encompass nearby, neighbouring areas containing properties which may at some foreseeable time require an urban level of services, or which may be the subject of annexation applications initiated by the villages and/or by taxpayers/developers.

IV. SCHEDULING:

Following finalization and approval of the terms of reference at a joint meeting of the two village councils, it is tentatively envisaged that a draft report will be prepared within three months, and a final report within four months.[1] Component analyses will be submitted for checking by information sources as they are completed.

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[1] Each comparative sample includes at least one participant in the Regional Resources Project #1, which has formed the basis for numerous cooperative initiatives between small communities (short of formal amalgamation).

V. REPORTING PROCEDURES AND LIAISON:

The study team will consist of staff of the Policy and Research Section, Municipal Services Branch, Alberta Municipal Affairs, under the direction of Ian Wight, with Ben Fanta and Walter Walchuk as the primary researchers, all of whom will be collectively responsible for completion of the report on the study. The team will be assisted wherever possible by staff of the Yellowhead Regional Planning Commission.

The study team will report to a study committee comprising of elected representatives of each village, and any officials or other individuals - as members or advisors - which these elected representatives may wish to include. The committee will direct the general conduct of the study and will assist in enlisting the cooperation of other parties where necessary and relevant.

The contact person for data collection purposes will be the senior administrator in each village, or their designate. The committee will identify other persons or authorities who should be, or might be, consulted in the course of the study, and inform them of the study with a view to soliciting their cooperation.

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[1] This schedule may be optimistic by two months or so.

POOR

QUALITY

ORIGINAL